



Inland Revenue
Te Tari Taake

Individual Employment Agreement (PAD)
1 May 2007

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SECTION 1 - GENERAL MATTERS

1.1 INTRODUCTION

This individual employment agreement, referred to as “the agreement”, is written in a conversational style to aid the understanding of it and to reflect the fact that management and staff usually know and work with each other.

As a matter of clarification, the words “we” and “our” denotes Inland Revenue and its employees, and the word “you” denotes an employee who is covered by this agreement.

Where reference is made in this agreement to “Inland Revenue” it means Inland Revenue as the employer.

1.2 PARTIES TO AGREEMENT

This is an individual employment agreement made pursuant to the Employment Relations Act 2000. The parties to this agreement are:

- The Chief Executive of the Inland Revenue Department acting as the employer; AND
- _____, engaged as an employee within the Policy Advice Division.

Where this agreement refers to the Chief Executive or to Inland Revenue, it means the Commissioner of Inland Revenue or any person to whom the Commissioner has delegated the authority to act on his/her behalf.

Where you are appointed to any position outside the Policy Advice Division (or any successor division), this agreement shall cease to apply from the date of such appointment taking effect.

1.3 VARIATION TO AGREEMENT

The provisions of this agreement may be varied in writing with the agreement of both parties.

1.4 FIXED-TERM AND CASUAL APPOINTMENTS

Where Inland Revenue has a genuine reason for specifying a fixed-term engagement, it may enter into fixed-term or casual employment arrangements with an employee covered by this agreement. An employee's Letter of Appointment will advise the reasons why, and when, and how employment will end and will specify the provisions of this agreement that will apply.


1.5 CREDITING OF PREVIOUS SERVICE

Where there is a reference in this agreement to “continuous service”, this means that all consecutive periods of service with Inland Revenue, other Departments of the Public Service, as listed in the First Schedule of the State Sector Act 1988, and the Parliamentary Service, will be recognised and credited as “continuous”,

provided that you joined or re-joined Inland Revenue within one month of the last day of pay of your earlier period of service.

Previous service that ended with you accepting either a severance or enhanced early retirement payment will not be recognised.

For fixed term or casual staff, only service with Inland Revenue will be recognised for service related and other benefits. If you have been employed by Inland Revenue on more than one occasion, all periods of fixed term or casual employment shall accumulate for the purposes of service related and other benefits.



SECTION 2 - EMPLOYMENT POLICIES

2.1 FOUNDATION PRINCIPLES FOR EMPLOYMENT

These are the principles which underpin the employment relationship. They are binding on both Inland Revenue and employees.

- We will value each other and act with integrity, honesty, respect and trust.
- We will meet and be seen to meet all legal obligations consistently and impartially.
- We will act professionally and take responsibility for our actions.
- We will work together co-operatively to balance the needs of our customers and the business.

2.2 INLAND REVENUE'S COMMITMENT

As your employer, Inland Revenue is committed to the following actions and approaches:

- Encouraging open two-way communication.
- Supporting its employees in their endeavours to fulfil their duties.
- Encouraging skill development for individuals and recognising and rewarding high performance.
- Observing and promoting the principles of equal employment opportunities and cultural awareness.
- Promoting responsiveness, flexibility and efficiency in meeting our customer needs.
- Encouraging suggestions for innovation and better ways to do things.
- Pursuing quality is fundamental to our success.
- Exercising good judgement.

2.3 YOUR ROLE AND RESPONSIBILITIES

Your work responsibilities are to:

- Be honest, diligent and perform to the best of your ability.
- Work as part of a team and promote the efficient operation of your team and other teams within Inland Revenue to achieve the best outcome possible.
- Conduct yourself professionally in all interactions with customers, service providers and officers of Inland Revenue.
- Take responsibility for your own development and participate in the opportunities for development that Inland Revenue offers.

- Promote efficiency in Inland Revenue and contribute to the responsible operation of our business.
- Take responsibility for your own actions and for undertaking your duties.
- Maintain appropriate ethical standards, and develop relationships based on trust, confidentiality and integrity.
- Comply with, and promote compliance with, the Inland Revenue Code of Conduct.

2.4 EQUAL EMPLOYMENT OPPORTUNITIES - DIVERSITY

We are committed to equity of employment. All terms and conditions of employment are to be implemented on that basis.

We will develop flexibility and capability through actively encouraging an environment where contributions are valued, where work arrangements are flexible and through investment in the development of staff and networks.



SECTION 3 - HOURS OF WORK AND RELATED PROVISIONS

3.1 HOURS OF WORK

(A) HOURS OF WORK

Inland Revenue's mission is to provide quality services to the community. The Policy Advice Division aims to be the best possible professional strategic manager and communicator of tax policy and related social policy projects. This requires flexibility and co-operation from both parties to ensure customer needs are met while balancing these requirements with individual employees' personal and family commitments and needs.

All full-time staff will work an average of 40 hours per week between 7am and 6pm Monday to Friday inclusive, unless agreed otherwise. All part-time staff will work weekly hours agreed between you and your manager. Your standard daily hours will be agreed between you and your manager. Any changes to your standard hours must be by mutual agreement.

(B) REST BREAKS AND MEAL PERIODS

You will be provided (during each morning and afternoon period of duty) with one paid ten minute rest break at times agreed with your manager. An unpaid meal period of at least half an hour will be provided no later than 5 hours after you commence duty.

3.2 OVERTIME

(A) OVERTIME HOURS

- Overtime, where authorised, shall be:
 - (a) all time worked in excess of 8 hours per day Monday to Friday, provided that a minimum of 40 hours is worked in the week; or
 - (b) any time worked on Saturday or Sunday, provided that a minimum of 40 hours is worked in the week.
- Overtime payments shall be calculated on a daily basis.
- For the calculation of overtime, salary or wages are deemed to include special duties, adult adjustment and dependent's allowances. For the purpose of overtime, 'time worked' is deemed to include approved leave.

(B) CALL BACK

You will be paid for a minimum of three hours salary where:

- (a) you are called back to work after completing your day's work and you have left work; OR
- (b) you are called back to work before your normal start time and do not continue to work until your normal start time;

Except that:

- any call back commencing and finishing within the minimum period covered by an earlier call back shall not be paid for; or
- where a call back commences before and continues beyond the end of a minimum period for a previous call back, your payment will be calculated as if you had worked continuously from the beginning of the previous call back to the end of the later call back.

(C) OVERTIME ELIGIBILITY

Excluding hours worked on a public holiday, which are covered by clause 4.1, you will be ineligible for payment of overtime hours worked if:

- a) You are employed as either an Analyst or a Legislative Counsel; or
- b) You are in receipt of a full-time equivalent salary of \$53,000 p.a. or greater.

(D) PERSONAL SECURITY

Transport from the workplace will be provided where necessary and authorised; between the hours of 7.00 pm and 6.00 am; or such other times as agreed between you and your manager.

3.3 OVERTIME RATES

RATE OF PAYMENT

Subject to clause 3.2(C), overtime will be paid at the rate of time and a half (T1½) for the first three hours and double time (T2) thereafter, except that the employee will receive double time (T2) for all overtime between 10 pm and 6 am, between midday Saturday and 6 am Monday, and on public holidays.

All overtime worked on a Saturday, Sunday or public holiday will attract a minimum of three hours at the appropriate rate.


3.4 MINIMUM BREAK BETWEEN SPELLS OF DUTY

You will be allowed a minimum break of 9 consecutive hours between spells of duty; unless agreed otherwise between you and your Manager.

3.5 TIME OFF IN LIEU

Equivalent time off may be granted on the basis of one hour off for one hour worked, by agreement in advance between you and your manager. Your manager will not withhold consent to taking time off in lieu provided it does not unreasonably disrupt the carrying out of normal business. Time off in lieu will not

occur where you receive an overtime payment in terms of clause 3.3, except for overtime worked on a public holiday, which is covered by clause 4.1.



SECTION 4 - HOLIDAY AND LEAVE PROVISIONS

4.1 PUBLIC HOLIDAYS

You are entitled to a paid holiday on each of the following occasions:

Christmas Day
Boxing Day
New Year's Day
2 January
Waitangi Day
Good Friday
Easter Monday
ANZAC Day
The birthday of the reigning Sovereign (observed on the first Monday in June)
Labour Day (being the fourth Monday in October)
The day of the anniversary of a province or the day locally observed as that day.

This leave will be granted and taken according to the requirements of the Holidays Act 2003.

Where you are requested and agree to work on a public holiday you will be paid double time. If for you, that day would otherwise be a normal working day you will be granted, in addition, an alternative holiday, to be taken in accordance with the provisions of the Holidays Act 2003.

4.2 ANNUAL CLOSEDOWN PERIOD

Inland Revenue has an annual closedown period between the Christmas and New Year holidays. Inland Revenue will provide at least one month's notice of the closedown period and the work locations affected each year.

Where you have a current annual leave entitlement at the commencement of the closedown period you will be required to use that annual leave for the closedown period.

Where your current annual leave entitlement at the commencement of the closedown period is insufficient to cover the entire closedown period, then you agree to take annual leave in advance to cover that part of the closedown period for which you do not have a current leave entitlement.

Where you do not have a current leave entitlement you agree to take annual leave in advance.

4.3 ANNUAL LEAVE

(A) LEAVE ENTITLEMENT

You will accrue four weeks' annual leave during the first years' service. From the beginning of the second year of current continuous service with Inland Revenue, annual leave will accrue at the rate of five weeks each year. The fifth week is not subject to the Holidays Act 2003.

(B) TAKING ANNUAL LEAVE

Annual leave may be taken as it is accrued. It is important that you use this time to take a break from work on a regular basis to relax and refresh yourself. For this reason, your leave balance may not exceed the greater of either:

- your annual entitlement plus five days; or
- your annual entitlement plus your current year's accrual.

Annual leave in excess of this amount is able to be accumulated for a specific reason, with the agreement of your manager.

You may, with agreement from your manager, anticipate up to half your annual leave entitlement. If you have over 20 years' continuous service you may anticipate up to your annual entitlement.

Your annual leave will be granted and taken according to the Holidays Act 2003 subject to the requirements above.

(C) SUSPENSION OF ACCRUAL

If you are absent on special leave without pay for more than 35 consecutive days you will not accrue annual leave during this period.

(D) PAYMENT FOR ANNUAL LEAVE

You agree that payment for annual leave will be made in the pay that relates to the period during which the leave is taken (i.e. your usual pay day). Inland Revenue may approve your request for payment of annual leave prior to going on leave.

4.4 PARENTAL LEAVE

(A) PARENTAL LEAVE

Parental leave will be granted in accordance with the provisions of the Parental Leave and Employment Protection Act 1987. Parental leave interrupts but does not break your service. However, employees on parental leave will accrue annual leave in accordance with the provisions of the Holidays Act 2003.

Full details relating to your entitlement to parental leave (which includes maternity, paternity, extended and special leave) are contained in Inland Revenue's HR Manual.

(B) EX GRATIA PAYMENT

Where you are entitled to:

- extended leave of up to 12 months, and
- you return to work before or at the end of the leave, and

- you complete a further 6 months' continuous service;

EITHER:

You will be granted an ex gratia payment equivalent to 30 working days' leave on pay at the rate applying when you went on extended leave.

OR

If you are absent on extended leave for fewer than 30 working days, you will receive a payment equivalent to the number of days you were absent.

In either situation, if both you and your partner are employed in the Public Service and are eligible for payment, then only one of you is entitled to the payment and you must choose which person will receive it;

Your ex gratia payment is based on the percentage of employment worked prior to your absence on parental leave. If you worked less than full time for a short period due to your pregnancy, prior to your commencement of parental leave, payment will be based on the percentage rate of employment prior to the absence on parental leave, not on the short term change to normal hours.

4.5 SPECIAL LEAVE WITH OR WITHOUT PAY

Upon application, you may be granted special leave with or without pay on the conditions Inland Revenue may specify at the time the leave is granted. Prior to taking the leave, you must clarify with your manager whether or not your job is guaranteed upon your return from leave without pay. As a general principle, where you take leave without pay for one month or longer, your job will not be guaranteed.

4.6 SICK LEAVE

It is accepted that from time to time you may need to be absent from work because:

- You are ill; or
- You need to care for your spouse, or a dependent child or parent when they are ill;

In such circumstances we support you taking reasonable time off. While not initially placing a limit on the amount of time off on pay, we reserve the right to set a limit on a case by case basis (which will be not less than 11 days per year) and to cease payment while you are absent from work. You will be consulted before any such decision is made.

You may be required to provide a medical certificate for any absence greater than three consecutive calendar days, whether or not these days would otherwise be working days for you.

With reasonable cause, Inland Revenue may require you to undergo a medical examination at the Department's expense by a medical practitioner nominated by the Department.

The sick leave provisions in this clause are not in addition to the sick leave provisions of the Holidays Act 2003.

4.7 BEREAVEMENT/TANGIHANGA AND HURA KOHATU LEAVE

In the event of the death of a person to whom you have a close association, you are entitled to take special bereavement leave on full pay to meet your obligations and/or pay your respects to the deceased person and/or attend a hura kohatu (unveiling) ceremony. Such obligations may exist because of family ties, or because of particular cultural requirements. The amount of time off will be agreed with your manager.

This leave is not in addition to the bereavement leave provisions of the Holidays Act 2003.

4.8 JURY SERVICE

Inland Revenue recognises your duty to attend jury service when called. Where you are called for jury service, Inland Revenue will make every effort to facilitate your attendance.

In recognition of your duty, you will be granted paid leave for jury service. You may retain expense reimbursements but all jurors' fees are to be paid to Inland Revenue.

4.9 LONG SERVICE LEAVE

(A) EMPLOYEES WHO ALREADY HAVE ENTITLEMENT TO LONG SERVICE LEAVE

If you already have current or protected long service leave entitlement, the conditions of your entitlement shall continue unchanged.

(B) EMPLOYEES EMPLOYED BY INLAND REVENUE ON OR AFTER 1 MAY 2007

If you do not have a long service leave entitlement and you were employed with Inland Revenue as at 1 May 2007, you will become entitled to three days long service leave three years after 1 May 2007. Thereafter, you will become entitled to one week's long service leave at the end of each additional five years of continuous employment.

If you commenced employment with Inland Revenue after 1 May 2007, you will become entitled to one week's long service leave at the end of each five years of continuous employment.

(C) GENERAL TERMS APPLICABLE TO ALL EMPLOYEES

Long service leave must be taken in one period and within five years of qualification.

Reduced hours or part-time employees will be entitled to long service leave in accordance with this clause, provided that entitlement will be pro-rated in accordance with their hours of work.

The qualifying period for earning long service leave shall cease on the day you retire, and shall exclude any additional service which may accrue as a result of retiring leave being paid fortnightly after the last day of duty.

When you resign, or give notice of resignation, or if you have been dismissed you will forfeit any untaken long service leave to which you may be entitled and unused long service leave will not be paid out upon termination of employment.



SECTION 5 - REMUNERATION

5.1 SALARY ON APPOINTMENT

On initial appointment your performance and salary will be reviewed after 6 months service. Thereafter your performance will be reviewed as per clause 5.3.

5.2 PLACEMENT IN RANGES

When you are appointed to a position, your salary will be set at a point within the minimum and maximum remuneration range or ranges applicable to the particular position. The factors that will be considered are:

- (a) Previous work and other relevant experience.
- (b) Relevant educational and other qualifications.
- (c) The ease or difficulty in recruiting and retaining the specific skills and/or experience required for the position.
- (d) Patterns of internal relativity that have been established by previous appointments.

5.3 REMUNERATION REVIEW

Your remuneration will be reviewed at least annually by your manager, but may be reviewed more frequently at your, or your manager's, instigation.

At the completion of the review of remuneration you will be informed, in writing, of the reasons for progression or non-progression in the range.

Your salary rate cannot be reduced by reason of the operation of the remuneration review.

5.4 PERFORMANCE APPRAISAL

The performance appraisal is to be in written form, with you having the opportunity to comment.

5.5 PAYMENT OF SALARIES

Your salary will be paid fortnightly by direct credit to your bank account. Where Inland Revenue is unable to pay your salary by direct credit as a result of the direct credit not being actioned you will be paid directly by cheque.

Where there are any alterations to your net pay or deductions, you will be provided with written advice of such alterations.

SECTION 6 - ALLOWANCES AND EXPENSES

6.1 CHILD CARE SUBSIDY

Inland Revenue recognises the importance of good quality childcare and will provide you with a child care subsidy only for periods where you are the principal provider of care for a pre school child or children;

The subsidy is paid up until the child's fifth birthday. The rate of the subsidy is \$10.00 per week for each child,

You are required to advise Inland Revenue of any change in circumstances that may affect your eligibility for the subsidy.

6.2 SPECIAL DUTIES

Inland Revenue recognises your contribution to the organisation when you undertake higher and/or additional duties

(A) HIGHER DUTIES

Where you are asked to act in a position that is higher than your current substantive position a Special Duties Allowance will be paid at a rate determined by your manager in discussion with you.

In determining the amount of the allowance payable, the range of additional duties and/or responsibilities undertaken and your skills will be taken in to account.

Where you are subsequently appointed to a position with a higher salary midpoint, the appointment may be effective from the date the higher duties were first performed.

(B) ADDITIONAL DUTIES

Where you are required to perform duties in addition to your normal work, and these additional duties are not those of a higher level position, a payment, determined as above, may also be payable.

6.3 TRANSFER EXPENSES

Where it is agreed that you will transfer to meet the convenience of Inland Revenue, Inland Revenue will pay your reasonable transfer expenses on such terms and conditions as agreed between you and your manager.

6.4 MEAL ALLOWANCE

Unless otherwise provided, if you are directed to work not less than two hours' in excess of eight hours in any one day, after a break of at least half an hour and you had to buy a meal which would not otherwise have been bought, you will be reimbursed actual and reasonable expenses.

6.5 WORK RELATED EXPENSES

You will be reimbursed for any actual and reasonable authorised expenses (e.g. meals, accommodation and taxis) incurred by you in the course of your employment, on production of receipts. However, we shall approve the reimbursement of expenses without a receipt provided that we are satisfied that the expenditure was necessary, reasonable and actually incurred.

6.6 REIMBURSEMENT OF EXPENSES FOR DEPENDANTS

Inland Revenue may approve the reimbursement of your actual and reasonable costs associated with caring for dependants when you are:

- attending a course; OR
- travelling on official business; OR
- required to work abnormal hours,

provided you cannot make alternative arrangements without incurring additional cost.

6.7 MOTOR VEHICLE ALLOWANCE

Where the use of your private vehicle has been approved for undertaking Inland Revenue business, you will be paid a motor vehicle allowance as published by Inland Revenue for tax purposes.

6.8 FIRST AID ATTENDANT ALLOWANCE

Inland Revenue may require suitably qualified staff to act as a First Aid Attendant and will compensate them by way of an allowance of \$330.00 per annum.

6.9 ACCIDENT EXPENSES

Where the reasonable medical costs incurred by you as a result of a work related accident or injury exceeds the amount of ACC payment in respect of that accident or injury, we may reimburse you for the difference.

SECTION 7 - HEALTH AND SAFETY

7.1 HEALTH AND SAFETY POLICY

Inland Revenue is committed to the health and safety of our employees. Inland Revenue recognises that the health of our employees is an important ingredient in a productive and efficient workplace and that promotion of good health and safety practices is preferable to dealing with illness and accidents.

7.2 INLAND REVENUE'S OBLIGATIONS

To provide and maintain a safe work environment. To this end Inland Revenue will:

- Comply with relevant health and safety and related legislation, codes of practice and standards.
- Involve staff in the ongoing development of health and safety systems and emergency procedures.
- Provide necessary safety equipment.
- Maintain a work environment free of unwelcome behaviour and provide a mechanism for reporting sexual harassment, ensuring a fair investigation and avoiding reprisals against the complainant.

7.3 YOUR OBLIGATIONS

- To take reasonable care for your own health and safety and that of others who may be affected by what you do or do not do.
- To co-operate with Inland Revenue on health and safety matters.
- To be aware of the emergency procedures of the area in which you are working.
- To immediately report any accident, hazard or sub-standard conditions to the appropriate person.
- To comply with the requirements of Inland Revenue's accident insurers re work related and non-work related personal injuries.
- To disclose any secondary employment details when requested (and any subsequent changes to those details) in accordance with the requirements of Inland Revenue's insurers.
- To actively participate in the development of appropriate health and safety systems and procedures.


7.4 VISUAL HEALTH

Inland Revenue conducts a Visual Health Programme. This covers testing, assessments and contributions to the costs of lenses, frames and contact lenses. Details of our Visual Health Programme are contained in Inland Revenue's HR Manual.

7.5 EMPLOYEE ASSISTANCE

Inland Revenue is committed to the provision of an employee assistance programme, which will be available to all employees, at all levels on a voluntary basis. The programme is a means by which an employee whose work performance has, or may become, affected by a personal problem, can be assisted. Receiving such assistance will in no way be detrimental to your career prospects.

Details of our Employee Assistance Programme are contained in Inland Revenue's HR Manual.



SECTION 8 - CONSULTATION

8.1 CONSULTATION

Inland Revenue recognises that, where changes are required to its operational structure, work practices or employment policies which may significantly affect your terms and conditions of employment, it will consult with you prior to the implementation of any such change.

SECTION 9 - ENDING EMPLOYMENT

9.1 RESIGNATION

You must give Inland Revenue at least one month's notice of resignation of employment or one month's salary may be forfeited in lieu of such notice. However you can agree with Inland Revenue for a lesser period of notice should you resign. Inland Revenue reserves the right to pay you in lieu of you working some or all of the notice period.

9.2 DISMISSAL

Inland Revenue must give you one month's notice of termination for dismissal in the case of repeated poor performance or misconduct or one month's salary will be paid in lieu of such notice. Inland Revenue may dismiss you, without notice, for serious misconduct.

9.3 RIGHT TO SUSPEND

Inland Revenue may suspend you on pay where an investigation into alleged misconduct is about to commence or has commenced.

9.4 ENDING EMPLOYMENT ON MEDICAL GROUNDS

Where Inland Revenue approves that your employment is to end due to medical reasons you will be granted 65 days pay in addition to any outstanding annual leave and your applicable notice period.

9.5 RESTRUCTURING

(A) REDUNDANCY

A redundancy situation occurs where your employment is terminated because the duties, responsibilities and powers of your position are significantly altered or are surplus to our requirements due to a change in the size, structure, responsibilities or requirements of Inland Revenue.

Inland Revenue recognises the serious consequences that the loss of employment can have on you. Therefore, in the event that your position becomes redundant, our first option is to examine your redeployment options. Declaring you redundant is our last option.

(B) SALE OR TRANSFER

If as a result of restructuring, a decision is made to contract out, sell or transfer the whole or any part of Inland Revenue's operations, in negotiating with the prospective employer the objective will be to arrange for you to be offered employment by the new employer on no less favourable conditions of employment overall. As soon as possible after the commercial arrangements are finalised, you will be provided with information about the new employer, whether you will be offered

employment by the new employer, the basis of any such offer, the timetable for transition, and the process for consultation with you.

You may choose not to accept an offer of employment made by the new employer.

The options under clause (D) may apply. However, no redundancy will arise by reason of the sale or transfer of the whole or any part of Inland Revenue's operations, where the person or entity acquiring the whole or any part of the operation offers you employment in the same capacity, or in a capacity you are willing to accept, on no less favourable conditions of employment overall, and agrees to treat your service as continuous.

For the purpose of giving effect to this clause, the parties agree that Inland Revenue may supply to the potential new employer employment related information about employees.

(C) CONSULTATION

In the event that the position you occupy is affected by a restructuring, Inland Revenue will consult with you to examine all the available options. One of the purposes of consultation is to encourage you to suggest options that may suit you which may include redeployment, redundancy or any other options. These will be discussed at a local level to maximise opportunities for redeployment of staff. The parameters for redeployment are set out in the following section.

(D) REDEPLOYMENT OPTIONS

The redeployment options are:

- Confirmation
- Reassignment
- Reasonable offer

(E) CONFIRMATION (INTO THE SAME OR SIMILAR POSITION)

You will be confirmed to a new position in Inland Revenue, or a new structure or agency if the following criteria are met:

- the new position description/job expectation is the same (or very nearly the same) as what you currently do;
- the salary range for the new position is the same (or very nearly the same);
- the terms and conditions of employment (including career prospects) are no less favourable;
- the location of the new position is in the same local area.

Where there is more than one clear candidate for confirmation, Inland Revenue will operate a fair selection process. Inland Revenue will only confirm you in that position if, in its opinion, you are the person best suited

to that position. If you are unsuccessful in the selection process, other options will be examined.

If you decline confirmation, and discussions with your manager fail to resolve the matter, you will not be entitled to redundancy compensation or to any other options as detailed below and your employment will be terminated.

(F) REASSIGNMENT (INTO A SUITABLE ALTERNATIVE POSITION)

You may be offered reassignment where a suitable alternative position is available to you. A "suitable alternative position" is a position

- which involves duties and responsibilities which are not unreasonable when taking into account your current knowledge, skills, abilities and responsibilities; and
- where you could be expected to discharge those duties within a reasonable period and with a reasonable amount of training if required; and
- the location of the new position is in the same local area.

If you decline a suitable alternative position, you will be deemed to have resigned from your employment and will not be eligible for redundancy or for any other options as detailed below.

(G) REASONABLE OFFER

If the salary applying to an alternative position, which you are offered and accept, is less than that which applied to your former position, you will be paid a lump sum payment equivalent to the difference in salary for the next two years. If you do not accept the offer you are eligible for redundancy compensation.

(H) REDUNDANCY NOTICE AND COMPENSATION

Where you have not been placed in a position by confirmation or reassignment and where no other options have been identified and your employment is terminated you will receive:

- as much notice as possible and in any event not less than one month's notice of termination of employment or payment in lieu of notice; and
- redundancy compensation of 13 weeks salary, except where you have more than 5 years continuous service, you will be paid an additional 2 weeks pay for each subsequent year. The maximum redundancy compensation payable will be 45 weeks pay.

(I) OUTPLACEMENT ASSISTANCE

During your notice period Inland Revenue may provide you with outplacement assistance in the form of:

- Counselling;
- Preparation of curriculum vitae;
- Arrangement of interviews;
- Provision of an appropriate reference; or
- Other assistance which may be appropriate under the circumstances.

SECTION 10 – EMPLOYMENT RELATIONSHIP PROBLEMS

10.1 EMPLOYMENT RELATIONSHIP PROBLEMS

Inland Revenue is committed to the speedy resolution of employment relationship problems, including a dispute or personal grievance, as close as possible to their point of origin. You have the right to be represented at any stage in the process of raising and seeking resolution of an employment relationship problem.

Where you have an employment relationship problem, you will first seek to resolve the matter with your manager and to follow any applicable internal procedures that may be contained in Inland Revenue's HR Manual or on the PAD Intranet prior to seeking mediation assistance in accordance with the Employment Relations Act 2000.

You are required under section 114 of the Employment Relations Act to raise a personal grievance with Inland Revenue within the period of 90 days beginning with the date on which the action alleged to amount to a personal grievance occurred or came to your notice, whichever is the later, unless Inland Revenue consents in writing to the personal grievance being raised after the expiration of that period.

Personal grievance has the same meaning as provided in the Employment Relations Act 2000 section 103.

Where you are unable to resolve any grievance or dispute with your manager or through internal procedures, you may apply to the Department of Labour's Mediation Service for mediation assistance in accordance with section 146 of the Employment Relations Act. The mediation service is confidential and aims to assist Inland Revenue and the employee in resolving the grievance or dispute.

If agreement cannot be reached with the assistance of the Mediation Service, you may submit the grievance or dispute to the Employment Relations Authority for a decision. The decision of the Authority is final and binding unless it is appealed to the Employment Court.

SECTION 11 - PROFESSIONAL REQUIREMENTS

11.1 CONFIDENTIALITY

Section 6 of the Tax Administration Act 1994 places a responsibility on all employees in Inland Revenue to "use their best endeavours to protect the integrity of the tax system".

In accordance with Section 81 of the Tax Administration Act 1994, you are required to sign and observe a Declaration of Fidelity and Secrecy.

We will comply with the provisions of the Privacy Act 1993.

You are responsible for the security of any confidential and commercially sensitive information under your control or to which you have access. Information concerning customers, other employees of Inland Revenue and anything to do with Inland Revenue's business must be treated with the utmost confidentiality.

The requirement for confidentiality continues after employment with Inland Revenue ceases and until such time as the material in question comes into the public domain through some other legitimate way.

Such is the importance of confidentiality of information that any breach may provide grounds for dismissal and prosecution and any breach of this responsibility after you have left Inland Revenue's employ may similarly provide grounds for prosecution.

11.2 CONFLICT OF INTEREST

You must ensure that you are not involved (directly or indirectly):

- in any other employment or business which may affect or compromise your ability to perform your duties; or
- in an activity in conflict with the interests of Inland Revenue.

You must not accept payment or other benefit in money or kind from any person or company as an inducement or reward for any action in connection with any matter or business transacted by or on behalf of Inland Revenue.

If you are in any doubt you should seek prior clarification from your manager.

11.3 INTELLECTUAL PROPERTY

All work, product and all inventions, improvements, discoveries, processes, programmes and/or systems developed by you, or which you may become aware of in the performance of your duties while employed by Inland Revenue, will be fully disclosed to, and become the sole and absolute property of the Crown.

11.4 TRAINING AND DEVELOPMENT

As an integral part of your performance review, a development plan will be agreed between you and your manager or team leader. We agree to observe the requirements of the plan so that the performance objectives may be met.

Inland Revenue will invest in a training and development program that is committed to providing timely, relevant training which meets the needs of both employees and the organisation and utilises available funding to maximum benefit.

11.5 POLICIES AND PROCEDURES

Inland Revenue may vary, cancel or introduce rules, policies and guidelines affecting your employment but no such rules, policies or guidelines may vary this agreement.

SECTION 12 - SIGNATORIES

Signatories to the Agreement

Dated at WELLINGTON this _____ day of _____ 200_
FOR AND ON BEHALF OF the Inland Revenue Department.

R M Oliver
Deputy Commissioner Policy
For Chief Executive of Inland Revenue

Employee