



Inland Revenue
Te Tari Taake



Inland Revenue - PSA and Taxpro Multi-Union Collective Agreement - 034

1 July 2015 – 27 December 2017

Welcome to Inland Revenue

This Multi-Union Collective Agreement ("CA", "collective agreement" or "agreement") provides minimum terms and conditions of employment for PSA and Taxpro members at Inland Revenue, whose positions fall within its coverage clause.

This collective agreement should be managed and applied with good faith and the same intent as the Charter of Engagement between Inland Revenue, PSA and Taxpro.

All parties to this collective agreement have a shared interest in the day to day operation of Inland Revenue, the Business Transformation (BT) programme, Inland Revenue's strategic goals, and matters that the Unions or Inland Revenue may raise from time to time.

The Charter of Engagement between the parties contains a number of principles that underpin the parties' approach to working together.

Notably, the parties seek to work constructively and collaboratively at all levels of the organisation. The following points outline behaviours and approaches to engagement with each other that the parties have agreed:

- Transparent engagement
- Sharing information as early as possible
- Respect for each other's views and interests
- Honesty, trust and certainty
- Integrity – honouring commitments that are made

New Employees

New employees whose positions fall within coverage of the collective agreement and who are not union members will be offered an individual employment agreement and will be advised of their opportunity to join the union and be covered by the collective. If an employee whose position falls within the coverage of the collective agreement subsequently joins either the PSA or Taxpro, they will become covered by the collective agreement from the date of becoming a member of the union.

Current Employees

Current employees, whose positions fall within the coverage of this collective agreement and who are employed on an individual employment agreement (including on the basis of an expired collective agreement), and who subsequently join either the PSA or Taxpro, will automatically become covered by the collective agreement from the date of becoming a union member.

PSA Delegates

PSA delegates are Inland Revenue staff members who represent the PSA, and are present in all Inland Revenue workplaces. PSA is the largest Union in NZ, across the Public Service and within IR. To join the PSA or for further information on this Collective Agreement and the many benefits of PSA membership, contact your local PSA delegate or contact the PSA:

The PSA Organising Centre
Phone 0508 for PSA (367772)
Join on line <http://psa.org.nz/JoinUs.aspx>

Taxpro Representatives

Taxpro Representatives are Inland Revenue employees who represent Taxpro. To join Taxpro or for further information on this Collective Agreement and the many benefits of Taxpro membership, contact a local Taxpro Representative or contact Taxpro:

Ph. 0800 829 776
Email: taxpro.inc@xtra.co.nz
www.taxpro.co.nz

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1 Collective Agreement Arrangements

1.1 Introduction

This Collective Agreement was developed in the context provided by the Charter of Engagement between Inland Revenue, the PSA and Taxpro.

In developing this Collective Agreement, the following have applied:

- the use of plain English terminology
- the inclusion of principles that underpin the employment relationship and state the intent of the various provisions of the agreement
- in the past some sections from collective agreements were transferred to the HR Manual, this was done on the basis that these were either statutory entitlements or that the wording will not be changed without agreement between Inland Revenue and the PSA.

Inland Revenue, the PSA and Taxpro will act in good faith in the administration of this agreement.

1.2 Parties

The parties to this agreement are:

- the Chief Executive of the Inland Revenue Department (Inland Revenue)
- the New Zealand Public Service Association Te Pūkenga Here Tikanga Mahi Incorporated (PSA)
- Taxpro Incorporated.

1.3 Coverage

This agreement applies to employees in the following types of positions:

- officer level
- team leader level
- tax technical/tax specialists
- other equivalent types of positions with a similar level of responsibility.

This agreement does not apply to employees:

- in management positions
- in positions holding a level 1, 2, 3 or 4 HR delegation
- in management advisor positions, i.e. those that provide advice to managers on HR, training or finance, including advisors to Tier 1 to 3 leadership positions
- in any positions in Policy and Strategy (except the positions of Strategic Analyst and Senior Advisor Strategic Planning, which will come under coverage of this collective agreement).

Where job titles or descriptions of roles change as a result of restructuring, or where there is any doubt over the application of this agreement, the parties will meet to discuss the application of the agreement, applying the principles established above.

1.4 Definitions

1.4.1 Manager

Where the word manager is used in this agreement, it means the employee in charge of each section or group of other employees, who has the necessary level of authority to make a decision on an employment issue. The person identified as the manager may not have the word "manager" in their job title.

1.4.2 Unions

Where the words 'the unions' appear in this agreement, this relates to the New Zealand Public Service Association Te Pūkenga Here Tikanga Mahi Incorporated (PSA) and Taxpro Incorporated (Taxpro).

1.5 Term of Agreement

This agreement will commence on 1 July 2015 ("commencement date") and will continue in force until 27 December 2017.

1.6 Savings

Unless intentionally varied in this CA, the CA will not change the terms and conditions of employment applying to any employee covered by the CA at the date the CA comes into force.

Where the parties believe the wording of the CA may not reflect this principle, they will meet in good faith to discuss resolution of the matter.

1.7 Variation of Agreement

The provisions of this agreement may be varied in the following manner:

- The initiator of a proposal to vary the provisions of this agreement will notify the other parties of the proposal; and
- Inland Revenue and the unions will agree which positions covered by this agreement are directly affected by the proposal; and
- Where positions covered by this agreement are directly affected by the proposal, Inland Revenue and the unions will negotiate and attempt, in good faith, to agree proposed changes to the provisions of this agreement; and
- In the event of an agreement, a ratification process will be agreed by each union and their members in positions directly affected by the proposed changes; and
- Following ratification of the proposed changes by the union members of both unions, these will be deemed to be a variation in accordance with the applicable employment legislation.

The agreed variation will be recorded in writing and appended to and become part of this agreement.

1.8 Recognition of Service

1.8.1 Recognition provision applicable to all employees

Leave for which continuous service is recognised includes annual, long service, sick and caring for dependants, and parental leave.

For the purposes of recognising service, an employee will be required to provide evidence of prior service. Inland Revenue will maintain a record of this prior service for the purposes of calculating leave entitlements.

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

Where service with other NZ organisations (in addition to those set out below) is seen to be relevant and valuable, Inland Revenue has the discretion to recognise it.

1.8.2 Employees appointed to Inland Revenue up to and including 30 June 2009

Subject to clause 1.8.1, Inland Revenue will recognise an employee's prior service with Inland Revenue, other Departments of the Public Service (as specified in the First Schedule of the State Sector Act 1988), and the Parliamentary Service, as continuous service for the purpose of leave entitlements where the employee joined or re-joined Inland Revenue within one month of the last day of pay relating to the earlier period of service.

For employees appointed to Inland Revenue prior to 1 July 1996, previous service with other organisations may have also been credited, and this will be recognised as continuous service for the purposes of leave entitlements under this agreement.

For fixed term and casual employees, only service with Inland Revenue will be recognised for the purposes of leave entitlements. Providing an employee has been employed by Inland Revenue on more than one occasion, all periods of fixed term or casual employment shall accumulate for the purposes of leave entitlements, provided the breaks between periods of employment do not exceed one month.

Where continuous service has already been recognised for a particular entitlement prior to 1 July 2009, this service will continue to be recognised for leave provisions.

1.8.3 Employees appointed to Inland Revenue on and from 1 July 2009

Subject to clause 1.8.1, Inland Revenue will recognise an employee's prior service (including fixed term employment) with Inland Revenue, other Departments of the Public Service (as specified in the First Schedule of the State Sector Act 1988), the Parliamentary Service, and with any Crown Entity (excluding District Health Boards and the Education Service as defined in the State Sector Act 1988 (e.g. School Boards of Trustees and Tertiary Education Institutions)), as continuous service for the purpose of leave entitlements where the employee joined or re-joined Inland Revenue within fifteen months of the last day of pay relating to the earlier period of service (unless the break in service was for childcare (up to four years)).

Service will be recognised for a maximum of five years prior to 13 May 2008.

2 Employment Policies

2.1 Employment Philosophy and Business Direction

Inland Revenue's mission is to provide quality tax and social policy services to the Government and the community. Inland Revenue aims to maximise compliance with New Zealand tax and social policy legislation through education, quality service and fair but firm enforcement. Inland Revenue's strategic direction is outlined in its Business Plan – IR for the Future.

If Inland Revenue is to achieve its strategic direction, it must have a constructive working relationship with its employees that recognises co-operation and participation for outcomes that are mutually beneficial. This is further reflected in the Charter of Engagement between Inland Revenue, the PSA and Taxpro.

For employees this means a safe, healthy work environment where contribution is recognised, diversity is valued, and where they are acknowledged and supported in meeting their developmental and personal needs, and where their right to act collectively through membership of a union is recognised and respected.

2.2 Foundation Principles for Employment

The following are the principles that 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 and will develop a relationship based on these features.
- We will be ethical in our dealings with each other and with our customers, and will maintain appropriate standards of confidentiality.
- We will meet and be seen to meet all legal obligations consistently and impartially.
- We will act professionally in all interactions with customers, service providers and colleagues within Inland Revenue, and will take responsibility for our actions.
- We will work together co-operatively to promote responsiveness, flexibility and efficiency in meeting our customer needs, while balancing those needs with the needs of the business.
- We will work together to build a safe and healthy work environment and will meet our obligations under the health and safety legislation.
- We will meet our obligations under the Treaty of Waitangi and provide opportunities for employees to develop further their understanding of Maori and their working relationships with Maori.
- We will observe and promote the principles of equal employment opportunities and cultural awareness.
- We will pursue quality, because it is fundamental to our success.

2.3 Inland Revenue's Commitment

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

- Encouraging and engaging in open two-way communication.
- Supporting employees in their endeavours to fulfil their duties.
- Supporting employees to balance their work and family, and other personal commitments.
- Encouraging skill development for individuals and recognising and rewarding positive performance.
- Encouraging suggestions for innovation and better ways to do things.
- Exercising good judgement.

2.4 Employees' Commitment

Employees are committed to:

- Being honest, diligent and performing to the best of their ability.
- Working as part of a team and promoting the efficient operation of their team and other teams within Inland Revenue to achieve the best outcome possible.
- Taking responsibility for their own development and participating in the opportunities for development that Inland Revenue offers.
- Contributing to the responsible operation of Inland Revenue's business.
- Maintaining appropriate standards of performance and behaviour recognising that, as public service employees, they have certain rights and obligations under the legislation governing their employment.

2.5 Equal Employment Opportunities - Diversity

We are committed to having an inclusive, respectful and responsive organisational culture, which enables access to work, equitable career opportunities, and maximum participation for members of designated groups and all employees.

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

3 Consultation and Participation in Decision Making

3.1 Introduction

Inland Revenue will encourage the collective participation of members through their union in decision making in the Department.

This will enable union members to collectively participate (through their union) in the management of their workplaces, to the extent possible, while recognising that the Chief Executive has ultimate responsibility for the management of the Department.

This consultation and participation is the avenue through which the process of change may be facilitated and will occur at the earliest possible opportunity. It provides a means of encouraging the parties to share information, concerns and ideas for the purpose of effective decision making.

Consultation and participation requires the genuine involvement of all parties, (i.e., the employer, employees and the unions), open communication and wherever possible full exchange of relevant information. Where agreement cannot be reached the different views will be specifically identified for those making the decision.

Sometimes the need for change may arise from decisions outside of Inland Revenue's control. In some cases, information about the change may be subject to confidentiality constraints (e.g. Government Budget processes). In these circumstances the unions will be advised of the coming event as soon as is practicable and Inland Revenue will make the relevant information available, in accordance with the Inland Revenue/PSA/Taxpro Charter of Engagement.

3.2 Process of Consultation and Participation

The process of consultation and participation should be adequately resourced and acknowledge the equal commitment of parties concerned.

Inland Revenue and the unions will identify the key issues and projects that the unions will participate in and contribute to in an annual activity plan. The plan will identify the priorities for the unions' participation in organisational initiatives or projects. These will be based on the importance of the issue or project and the unions' ability to contribute to these.

3.3 Union Facilities

3.3.1 Recognition

Inland Revenue recognises the unions, their delegates/representatives, officials and officers, as representing the collective and individual interests of members.

Inland Revenue acknowledges the right of the unions to elect, select and support their representatives according to its rules.

Inland Revenue, the PSA and Taxpro will agree engagement processes and structures for delegates/representatives and managers to meet regularly and to further the relationship between them.

Inland Revenue will provide an opportunity for representatives of the unions to meet new staff as part of any orientation process. Inland Revenue will provide new employees with information about the unions, including relevant contact details. Inland Revenue will also establish local processes and protocols for the provision of names of new employees and their locations (with the employee's agreement) to the unions within a reasonably practical timeframe. The unions will provide the relevant information to be given to employees.

Inland Revenue will periodically provide the unions, where reasonable and practicable, with information related to the collective agreement, including the location and number of members and employees who come under the coverage clause of the agreement. The information and arrangements for such will be agreed between Inland Revenue and the unions.

Inland Revenue and the unions may agree other arrangements for maintaining, establishing or further developing the relationship between them.

3.3.2 Union Delegates/Representatives

Inland Revenue will promote and support the role of delegates/representatives in the workplace.

Reasonable paid time will be allocated to delegates/representatives to carry out their role effectively within and beyond the workplace (subject to arrangements agreed between the PSA and Inland Revenue, and Taxpro and Inland Revenue, dealing with notice, timing etc). This includes time for recruitment, to meet with new and potential members, other delegates/representatives and union officials over employment matters and/or union business, and attending regional, national and other union forums.

Inland Revenue will agree an annual allocation of a reasonable number of paid days, inclusive of any statutory entitlements, to enable delegates/representatives to attend training, including union delegate/representative training.

3.3.3 Access

Union representatives may enter the workplace for purposes relating to members' employment and/or other union business, including recruitment at reasonable times during work hours.

For the purposes of clarification "other union business" includes meetings that may be attended by employees of third parties.

Union representatives accessing the workplace will follow normal notification protocols, and observe any established safety or health or security procedures.

3.3.4 Deductions

Inland Revenue shall deduct union membership fees, with the authorisation of each member, from wages or salary, and shall remit these deductions to the unions at a frequency in line with the employer's pay periods. These arrangements are subject to any provisions separately agreed between Inland Revenue and the unions.

When remitting deductions Inland Revenue will provide an electronic deduction schedule which allows each union to account for whom and over which period, fees have been deducted.

Where practicable, Inland Revenue will make arrangements to advise the unions whenever deductions cease due to a member commencing a period of leave without pay; and to arrange for the recommencement of deductions when the member returns from a period of leave without pay.

3.3.5 Union Meetings

Union members are entitled to attend, on ordinary pay at least two union meetings, up to a total of four hours in each calendar year. The number and duration of these meetings will be agreed within the total annual maximum of four hours, inclusive of any statutory provisions.

The unions shall provide Inland Revenue at least 14 days notice of the date and time of any such union meeting.

The unions shall make arrangements with the employer for Inland Revenue's operations to continue.

Paid leave is only available for actual attendance at union meetings where the employee would otherwise be working for Inland Revenue during the meeting.

The unions shall provide Inland Revenue with a list of names of union members who attended the meeting and the time at which the meeting finished.

Inland Revenue and the unions may agree additional allocations of time for paid union meetings.

Agreed meetings over collective employment matters are not a debit against any allocation of time for union meetings.

3.3.6 Facilities

Inland Revenue will provide reasonable access to facilities for delegates/representatives to carry out their role. This includes, where practicable, access to a workstation (with word processing, email, printing and external internet capability), photocopying facilities and facilities for communication with members including meeting spaces, tele-conferencing facilities, notice boards, internal mail, telephone, and email. In addition, members will be allowed reasonable access to their union's external website. In using these facilities, delegates/representatives and members will observe all the employer's normal standards and policies that apply to such facilities.

4 Categories of Employment

Inland Revenue may enter into permanent employment arrangements on a full time or part time basis with employees covered by this collective agreement. Inland Revenue may also enter into fixed term or casual appointments on a full time or part time basis. Inland Revenue must have genuine reasons based on reasonable grounds for entering into fixed term or casual appointments.

Inland Revenue will comply with its obligations under the State Sector Act 1988 including that wherever practicable vacancies will be advertised in such a way as to enable suitably qualified persons to apply for the position.

4.1 Permanent Employees

Permanent employment arrangements are those with no predetermined expiry of employment.

4.2 Fixed Term Agreement Employees

Fixed term employees may be employed as follows:

- to perform a defined task or project of a temporary nature including acting in a relieving capacity;
- to assist Inland Revenue during peak workloads or seasonal fluctuations;
- in accordance with any agreement reached between the union/s and Inland Revenue with regard to restructuring;
- in the situation where Inland Revenue has to downsize by attrition, Inland Revenue will consult with the unions on the use of fixed term employees to continue to manage its business.

Fixed term employees will be advised in writing of the work to be undertaken and the duration of the period of employment, why it is for a fixed term and when and how the employment will end. If relieving for an employee on parental leave the fixed term employee will be advised that the period of employment is dependent on notification of the date of return of the employee.

Unless Inland Revenue agrees otherwise, the following clauses in this collective agreement do not apply to fixed term employees, due to the short term nature of their employment:

- Clause 6.5 The wording relating to anticipation of annual leave
- Clause 9.3 Transfer Expenses

The restructuring and redundancy provisions do not apply to fixed term employees who have reached the expiry of a fixed term agreement.

4.3 Casual Employees

Casual employees may be engaged to provide urgent or short term cover. An employee who is a casual employee may be employed on an hourly, daily or weekly basis without any commitment from either party to an ongoing employment relationship.

Casual employees will be advised in writing of the work to be undertaken and the period their services will be engaged. Each engagement will be for a minimum of 4 hours.

Unless Inland Revenue agrees otherwise, only the following clauses and sections of this collective agreement will apply to casual employees:

Section 1	Collective Agreement Arrangements
Section 2	Employment Policies
Section 3	Consultation and Participation in Decision Making
Clause 4.5	Notice of Termination
Clause 4.7	Discipline and Dismissal

Clause 5.4	Overtime and Time Off In Lieu
Clause 5.5	Meal and Rest Breaks
Clause 5.7	Minimum Break – Overtime and Call Back
Section 7	Health and Wellbeing
Clause 9.4	Meal Allowance
Clause 9.5	Business Expenses
Clause 9.6	Motor Vehicle Allowance
Section 11	Integrity of the Tax System
Section 12	Employment Relationship Problem Resolution

4.4 Preferential Re-engagement after Childcare

An employee who resigns from Inland Revenue specifically to care for pre-school children will have preference for re-employment if they apply for a position within four years from the date of resignation or five years from the date of taking up parental leave.

The person will need to advise Inland Revenue that they are invoking this preferential re-entry clause at least three months before the date they wish to return to work and confirm their intentions at least one month before their intended date of return.

The preference will apply to a vacancy that is substantially the same position as previously held and where the person has the necessary skills to competently fill the position. Where these criteria are met, the person will be offered the position in preference to any other person.

The period of absence will interrupt service but not break it and will not count as service for any leave entitlements.

The preference will lapse where the applicant has not been appointed to a position within four years and three months of the date the person resigned to care for pre school children.

4.5 Notice of Termination

4.5.1 Notice of termination

One months' notice of termination of employment will be given by either party. This may be varied by agreement.

In the case of serious misconduct, Inland Revenue may dismiss any employee with a lesser period of notice than specified above, or without notice.

Where employment ends in accordance with a fixed term or casual employment, notice is not required.

Inland Revenue may decide that an employee, including a fixed term employee, is not required to work during the notice period and in such circumstances the employee will be paid in lieu of the notice period.

4.5.2 Wellington and Palmerston North Contact Centre employees

Two weeks notice of the termination of employment (due to resignation, dismissal or redundancy) is required or two weeks pay in lieu of notice will be paid or forfeited as the case may be.

4.6 Ending employment on medical grounds

Where Inland Revenue approves that employment is to end due to medical reasons, the employee will be granted 65 days pay in addition to any outstanding annual leave. This clause does not apply if the employee is to receive a greater entitlement in accordance with any grand parented entitlement in Appendices 1 or 2.

4.7 Discipline and Dismissal

The following principles are to be followed when dealing with disciplinary matters:

- (a) Employees must be advised of their right to request union assistance and/or representation at any stage.
- (b) Employees must be advised of the specific matter(s) causing concern and a reasonable opportunity provided for an employee to state any reasons or explanations.
- (c) If a matter under investigation is considered sufficiently serious an employee may be placed on suspension on full pay pending an investigation under (d).
- (d) Before any substantive disciplinary action is taken, an appropriate investigation is to be undertaken by Inland Revenue.
- (e) Depending upon the seriousness of the misconduct an oral warning should precede a written warning. Oral warnings will be recorded on an employee's personal file and will expire after a specified period.
- (f) If corrective action is required this will be explained to the employee and they will be given a reasonable opportunity to take this action.
- (g) The process and results of any disciplinary action are to be recorded in writing, sighted and signed by the employee and placed on their personal file. Any warning letter will specify the duration of the warning.
- (h) An employee aggrieved by any action taken by Inland Revenue must be advised of their right to pursue a grievance in terms of the Employment Relationship Problem Resolution procedures.

4.8 Abandonment of Employment

If an employee is absent from work without notifying or obtaining approval from their manager for a period of five or more consecutive calendar days, then, in the absence of a reasonable explanation, the employee may be considered to have abandoned their employment with Inland Revenue and their employment may be terminated.

Prior to concluding that an employee has abandoned their employment, Inland Revenue will take reasonable steps to contact the employee to ascertain the reason for the absence.

In the event that Inland Revenue considers an employee has abandoned their employment, their employment will end immediately and they will not be entitled to any payment for notice or for the days of unauthorised absence. Any outstanding entitlements (such as annual leave) due to the employee shall be payable by Inland Revenue.

5 Work Hours

5.1 Hours

Inland Revenue's mission is to provide quality services to the community. This requires flexibility and co-operation from both parties to ensure customer and business needs are met while balancing these requirements with individual employees' personal and family commitments and needs.

The objective in setting the days and hours that are worked is to provide as much stability as practicable and yet be adaptable to the changing needs of our customers, the business and its employees.

The standard hours of work that a full time employee is required to work are 7 hours 35 minutes per day or 37 hours 55 minutes per week or 75 hours 50 minutes per fortnight. The time period within which these hours of work apply for each group of employee is set out in clauses 5.1.2 to 5.1.3 below.

5.1.1 Definitions

These definitions apply for the purpose of these hours of work provisions only.

A "full time" employee is an employee whose hours of work, as agreed in their letter of offer of appointment, or as subsequently varied by mutual agreement in writing, are 37 hours 55 minutes per week.

A "part time" employee is an employee whose hours of work as agreed in their letter of offer of appointment, or as subsequently varied by mutual agreement in writing, are less than 37 hours 55 minutes per week.

5.1.2 Those employed prior to 7 February 2007

a) Full time employees - other than Wellington and Palmerston North Contact Centre employees

The standard hours of work for full time employees (other than Wellington and Palmerston North Contact Centre employees) who were employed by Inland Revenue before 7 February 2007 are 7 hours 35 minutes per day, 37 hours 55 minutes per week, to be worked between 8.00am and 5.05pm Monday to Friday.

b) Full time employees in the Wellington and Palmerston North Contact Centres

The standard hours of work for full time employees employed in the Wellington and Palmerston North Contact Centres before 7 February 2007, are 7 hours 35 minutes per day, 75 hours 50 minutes per fortnight, to be worked between 8.00am and 8.00pm Monday to Friday, and between 9.00am and 1.00pm Saturday.

Any employee covered by this clause may agree with Inland Revenue that their rostered hours of work will be worked at any time between the hours of 7.25am and 8.30pm Monday to Friday and between 8.00am and 5.00pm Saturday, subject to the right of either party to return to the standard hours of work applicable to this group of employees, by giving no less than four weeks' notice.

Some Contact Centre employees employed prior to 7 February 2007 may have agreed the following working hours arrangement: Hours of work will be up to 7 hours 35 minutes per day/75 hours 50 minutes per fortnight to be worked between 8am and 6.30pm Monday to Friday and between 9am and 1pm Saturday. These employees will be entitled to retain these hours, unless subsequently varied by agreement.

5.1.3 Those employed on and from 7 February 2007

a) Full time employees [other than those employed in Contact Centres]

The standard hours of work for full time employees (other than Contact Centre employees) who were employed by Inland Revenue on and from 7 February 2007 are 7 hours 35 minutes per day, 37 hours 55 minutes per week, to be worked within an agreed nine hour band between 7.25am and 8.30pm Monday to Friday and between 8.00am and 5.00pm Saturday. Unless otherwise agreed these employees will have 2 consecutive days off each week.

The employee's hours of work, including the agreed nine hour band, will be confirmed in their letter of offer of appointment. The employee's letter of offer of appointment may provide for an initial band to apply from the commencement of employment, and a different band to apply at another date thereafter. [NOTE – the parties to this agreement accept that some Taxpro members appointed on or after 7 February 2007 may not have a nine hour band written into their letter of offer of appointment].

Employees may be required to be available at any time within the agreed nine hour band set out in their letter of offer of appointment, or as subsequently varied in writing by mutual agreement.

b) Full time employees in Contact Centres

This clause applies to employees employed in Contact Centres on and from 7 February 2007.

This clause also applies to employees employed outside Contact Centres, who are required to directly support Contact Centre activities. This does not include employees from other areas of Inland Revenue who assist with answering customer telephone calls from time to time.

The standard hours of work for these full time employees are up to 7 hours 35 minutes per day and 75 hours 50 minutes per fortnight, to be worked between 7.25am and 8.30pm Monday to Friday, and between 8.00am and 5.00pm Saturday.

Some Contact Centre employees first employed between 7 February 2007 and 8 November 2010 (inclusive) may have agreed the following working hours arrangement: Hours of work will be up to 7 hours 35 minutes per day/75 hours 50 minutes per fortnight to be worked between 7.25am and 6.30pm Monday to Friday and between 8.00am and 5.00pm Saturday. These employees will be entitled to retain these hours, unless subsequently varied by agreement.

Inland Revenue is also entitled to recruit full time employees in Contact Centres whose hours of work shall be performed within an agreed 9 hour band which will be between 7.25am and 8.30pm Monday to Friday, and between 8.00am and 5.00pm Saturday, with no option of subsequently moving to a different set of hours unless mutually agreed with Inland Revenue.

Where this occurs, the specific hours of work will be advertised with the position, and all applicants will be expressly informed in writing of those specific hours of work for the position.

5.1.4 Rostering of Contact Centre Employees

Contact Centre employees' hours of work will be set by roster, based on business needs.

Where possible Inland Revenue will endeavour to take account of employee preferences. Notice of rosters showing hours of work for each roster cycle will be advised to the

employees concerned four weeks in advance. Rosters may be varied prior to commencement of duty to meet the requirements of an emergency situation or by agreement. Each roster period will be of a duration of between one and 24 weeks.

Employees will not be rostered to work on more than four Saturdays in a 16 week period.

Employees will not be rostered to work later than 6.30pm on more than four weeks in a 16 week period.

Employees will be given at least two consecutive days off no less than three out of four weeks, and as a consequence their hours of work may be spread across four, five or six days in any one week, totalling 75 hours 50 minutes per fortnight.

5.1.5 Part Time Employees

The Hours of Work provisions set out in this agreement, including the standard hours of work applicable to each group of employees shall apply to part time employees, provided that the number of hours worked will be less, as agreed in the employee's letter of offer of appointment or mutually agreed in writing.

5.1.6 Letters of Appointment

The standard hours of work for all new employees (including the nine hour band, where applicable) will be identified in their letters of offer of appointment, and will not be inconsistent with the hours of work provisions in this collective agreement.

Where the standard hours of work are other than 8.00am to 5.05pm Monday to Friday, this will be identified when the position is advertised.

After the commencement of employment, an employee and Inland Revenue may mutually agree to vary their standard nine hour band, provided that the agreed hours of work shall be between 6:00am and 10:00pm Monday to Friday and where appropriate between 8.00am and 5.00pm Saturday.

5.1.7 Fixed term employees

In order to meet specific business needs, Inland Revenue may need to engage fixed term employees on hours of work arrangements which fall outside the hours of work provisions in this collective agreement. Where Inland Revenue considers that business needs require hours of work arrangements outside the provisions of this collective agreement, it will consult with the unions with a view to seeking agreement to alternative hours of work applicable to fixed term employees. The terms of any such agreement reached will apply instead of the hours of work provisions set out in this agreement in respect of those employees directly affected.

5.2 Flexitime

Inland Revenue supports employees balancing personal and family commitments with their daily work so long as operational needs are met and the health and safety of the employee is not adversely impacted. Wherever possible employees will be given the opportunity to work flexitime, and agreement to requests from employees to work flexitime will not be unreasonably withheld.

Access to flexitime is subject to Inland Revenue's operational requirements at all times. This means that employees can be required to be available at any time within the standard hours of work applicable to that employee (as established in their letter of offer of appointment or as subsequently varied by mutual agreement in writing), should office demands require.

Access to flexitime may be limited where employees are rostered.

The flexitime hours of work in Inland Revenue, during which employees may work their hours of work are:

- Monday to Friday
 - PSA members between 6.00am and 10.00pm
 - Taxpro members between 6.00am and 11.00pm
- Saturday
 - PSA members between 8.00am and 5.00pm
 - Taxpro members between 8.00am and 1.00pm.

An employee and their manager will establish:

- the pattern of hours to generally be worked by the employee during the flexitime; and
- the amount of additional flexibility available to an employee around that established pattern of hours, to make an occasional or short term change to their hours, without the need to seek further agreement from their manager.

Where an employee wishes to change their pattern of hours outside of these established limits of additional flexibility, this must be agreed with their manager. Any resulting agreement to a change in hours will be recorded in writing.

5.2.1 Operation of Flexitime

Employees will not be disadvantaged for choosing not to, or not being able to, work flexitime.

The aim of flexitime is to enable employees to balance their time credits over a period of time. Unless given prior approval by Inland Revenue a negative time balance must be made up to a nil balance within a month. A positive balance will be managed in agreement with the employee's manager. If an employee wishes to accumulate time to be taken outside of the established limits of additional flexibility, they should discuss and agree this with their manager with a view to accumulating the additional hours under the relevant clause in this agreement.

Accumulated time credits can be managed in a variety of ways, including, but not restricted to, taking a day or half day off, but must be used within one year of being accumulated. If after having made two requests within the twelve month period, the employee is unable to take the credits because of work commitments, the credits will be paid at T1.

5.3 Accumulation of Additional Hours (not Time Off In Lieu for Working Overtime)

Where it is agreed, an employee can accumulate up to two extra days paid leave per month on the basis of one hour off for each additional hour worked. Such leave must be taken within 12 months of qualification in periods of not less than half a day duration.

Where Inland Revenue is not able to approve the taking of the accumulated time at any time within the qualifying period, it will be paid for at the rate of T1 ½. Where an employee does not apply to take the accumulated time off within the qualifying period, the accumulated time will be forfeited. Three months' notice of such forfeiture will be given.

The accumulation of additional hours needs to be approved separately and time cannot be accumulated as part of credits or time off gained through working flexitime, unless specifically agreed with the employee's manager.

5.4 Overtime and Time Off In Lieu (TOIL)

5.4.1 Overtime

Overtime is time worked at the request of Inland Revenue in excess of eight hours per day, or at any time on a Sunday or Public Holiday, or on any day which is outside the employees standard days of work but does not include situations where an employee:

- is accumulating additional hours, or
- is working flexitime hours by agreement, or
- has agreed some other arrangement with their manager.

However, with the manager's agreement, an employee working flexitime hours may be paid overtime before the completion of an eight hour day providing that the flexitime settlement provisions are met. The employee must have worked at least five hours on that day.

Overtime will be paid at the rate of time one and a half (T1^{1/2}) for the first three hours and double time (T2) thereafter, except that double time (T2) will be paid for all overtime worked as follows:

- between 10 pm and 6 am on any day;
- between midday Saturday and 6.00am Monday (except where the hours worked on Saturday fall within the band of standard hours of work applicable to that employee);
- on Public Holidays.

An employee required to work overtime, other than as an extension of duty, on a Saturday, Sunday or Public Holiday, or any day which is outside the employees standard days of work, will be paid a minimum payment equal to three hours at the appropriate rate.

On the day on which daylight saving ceases, any additional time worked because of the alteration of clocks back by one hour will be paid as overtime (T2).

For Taxpro members all overtime is paid at the rate for the job being undertaken while working overtime.

5.4.2 Overtime – Wellington and Palmerston North Contact Centres

Overtime in the Wellington and Palmerston North Contact Centres is specifically pre-approved time worked in excess of the daily or weekly full-time rostered hours. For the calculation of overtime, salary includes special duties, minimum adult, and dependant's allowances.

Overtime will be paid at the rate of time and a half (T1 ½) for the first three hours and double time thereafter.

Overtime worked on a public holiday will be paid at T2 and if the overtime is performed on a public holiday that would otherwise have been a normal working day for the employee, an alternative holiday will be provided in accordance with the Holidays Act 2003.

All overtime will attract a minimum of three hours payment, provided that it is not worked as an extension of a rostered shift.

5.4.3 Time Off In Lieu (TOIL) for working overtime

Except for Wellington and Palmerston North Contact Centre employees, where an employee is requested to work overtime, Inland Revenue will offer the employee the choice of paid overtime or time off in lieu (TOIL) on the basis of one hour off for each additional hour worked or part thereof.

In the Wellington and Palmerston North Contact Centres, time off in lieu of overtime payments may be offered, at the discretion of Inland Revenue.

TOIL must be taken within 12 months of qualification in periods of not less than half a day duration. Where Inland Revenue is not able to approve the taking of the time off in lieu at any time within the qualifying period it will be paid for at the rate of T1^{1/2}. Where the employee does not apply to take the time off in lieu within the qualifying period, the accumulated time will be forfeited.

TOIL is not available for overtime worked on a public holiday. All time worked on a public holiday is paid at T2. In addition, if the overtime is worked on a day that would otherwise have been a normal working day for the employee, an alternative holiday will be provided in accordance with the Holidays Act 2003.

5.4.4 Overtime – General Provisions

Employees will not be disadvantaged if they do not agree to work overtime.

For Taxpro members overtime worked must be by agreement, with an employee's agreement not being unreasonably withheld. However, an employee will not be disadvantaged if they do not agree to work overtime unless overtime forms a normal part of their duties.

It is the employee's responsibility to provide transport to and from work. However, where Inland Revenue requests an employee to work overtime which commences or finishes during the hours of darkness, and where the employee usually uses public transport and public transport is not available, then Inland Revenue will supply transport from the place of work to the place of residence. Transport is provided on a case-by-case basis, and must be agreed with the Manager prior to the overtime commencing.

Inland Revenue will support employees in ensuring their safety when arriving at or leaving work during the hours of darkness.

For employees working at Information Technology, during the hours of darkness a security escort for employees working overtime or on call-out is available between the work place and the employee's transport. Transport to and from the work place will be provided when necessary (if requested) between the hours of 11.00pm and 6.00am, or such other times as agreed on a case by case basis.

5.5 Meal and Rest Breaks

In making decisions about the timing of meal breaks, the employee and their manager will consider whether this impacts adversely on the business, or on the employee's own well-being.

Employees who work more than six hours per day will take a meal break at a time to be agreed between the employee and their manager.

Employees who work between four and six hours per day will determine, with the agreement of their manager, whether or not to take a meal break and the timing of this break.

Employees who work fewer than four hours per day will not be entitled to a meal break.

Employees who agree to work extended hours will take a second meal break no later than five hours after recommencing work following their last meal break.

Where office requirements demand it, employees may be required to nominate with their manager a regular commencing time and/or length of their meal break. Such arrangements can only be varied with the prior agreement of their manager/team leader.

5.5.1 Meal break duration

Meal breaks may range between 30 minutes and two hours, but employees (with the exception of Wellington and Palmerston North Contact Centre employees) cannot be required to take a meal break of less than one hour. Breaks in excess of one hour require the agreement of both parties.

In the Wellington and Palmerston North Contact Centres, meal breaks of between 30 minutes and one hour will be set by roster and longer meal breaks may be mutually agreed.

An employee will be allowed two rest breaks of ten minutes each (not being breaks provided under clause 7.3), during each period of duty, at times agreed with their manager. Where agreement cannot be reached, the break will be taken midway between a period of work.

A common sense approach will be taken to providing rest breaks to part time employees who work less than four hours each day.

Inland Revenue will provide tea, coffee, milk and sugar for refreshments during meal and rest breaks.

5.6 Call Back

An employee will be paid for a minimum of three hours at the appropriate rate, where they:

- are called back to work after completing their day's work; and have left their place of employment; or
- are called back before their normal time of starting work and do not continue working until such normal starting time,

except that:

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

5.7 Minimum Break – Overtime and Call Back

Where it is necessary for an employee to work overtime or they are called back to work, in the interests of their personal health and safety it will be arranged so that they have a nine-hour break between completing work on one day and restarting work on the next day. The break may occur before or after the overtime is worked or the call back.

If a break of at least nine continuous hours cannot be provided between periods of duty, the duty is to be regarded as continuous until a break of at least nine continuous hours is taken and it will be paid at overtime rates, with proper regard to the time at which it occurs and the amount of overtime which precedes it.

Time spent off duty during ordinary hours of work solely to obtain a nine-hour break will be paid at ordinary time rates. Any absence after the ninth continuous hour of such a break, if it occurs during the ordinary hours of work, will be treated as a normal absence from duty.

5.8 Technology Fix – IT and other technology support staff

Where an employee is contacted when not at work to fix a technological problem, and this does not require the employee to travel to the work place as they are able to fix the problem over the phone or via a modem, then the minimum rate of payment will be one hour of overtime, at the appropriate rate. If a second or subsequent fix is required within the hour a further payment will only be made if total time involved is more than one hour.

If the work is performed on a public holiday that would otherwise have been a normal working day for the employee, an alternative holiday will be provided in accordance with the Holidays Act 2003.

5.9 On-call Allowance

This clause only applies to employees who are asked by Inland Revenue, and who agree, to be available for formal on-call duties. For clarification, an employee who accepts an offer of a role that includes on-call as an expectation of the role has agreed to be available for on-call duties.

On-call is defined as an unplanned, unexpected or emergency situation that requires an immediate response to meet Inland Revenue's business needs or responsibilities. Such a response will normally involve attending an incident at a place other than the employee's home.

This clause does not apply to routine enquiries or phone calls that an employee may receive outside of their normal hours of work even though those enquiries or calls may be unplanned or unexpected.

Inland Revenue will take into account the personal circumstances of employees when assigning on-call duties, and will exclude those employees who are on annual leave, or in respect of whom annual leave has been approved, from being required to be on-call.

If an employee is on-call on a public holiday and is not called in to work, the employee will be entitled to an alternative holiday if the nature of the restriction imposed by being on-call on the employee's freedom of action is such that, for all practical purposes, the employee has not had a whole holiday.

The following allowances will be payable in the event of an employee being required to be on-call:

From 5pm Monday to 8am Saturday - \$18 gross per night

From 8am Saturday to 8am Monday or on a Public Holiday - \$25 gross per 12 hour period

6 Leave

6.1 Introduction

Leave is provided to ensure the health and wellbeing of employees, and to enable them to meet a variety of personal, community and family needs.

6.2 Public Holidays

Employees are entitled to a paid holiday on each of the following occasions, provided that it is a normal working day for them:

- 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 if the anniversary of a province or the day locally observed as that day.

This leave will be granted and taken in accordance with the Holidays Act 2003.

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

6.3 Closedown Period

Inland Revenue will have 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. In the event that the Wellington and/or Palmerston North Contact Centres is/are operating between the Christmas and New Year holidays, the relevant Contact Centre employees agree that they will be available to work if required to do so by Inland Revenue. Employees with a current annual leave entitlement at the commencement of the closedown period will be required to use that annual leave for the closedown period.

Where an employee's current annual leave entitlement at the commencement of the closedown period is insufficient to cover the entire closedown period then the employee agrees to take annual leave in advance to cover that part of the closedown period for which they do not have a current leave entitlement.

Employees who do not have a current leave entitlement agree to take annual leave in advance.

6.4 Public Holidays falling during leave or time off

Where a public holiday falls during a period of annual leave, sick leave on pay or special leave with pay, an employee is entitled to that holiday if it falls on a day that would have been a normal working day for the employee. Such holiday is not to be debited against the leave. This includes a holiday which falls between the end of paid leave and the commencement of parental leave.

This provision does not apply to a holiday falling during retiring leave after the employee has ceased work prior to leaving Inland Revenue, or to leave without pay (including military leave without pay).

Where the employee does not work the same days regularly, leave on pay/without pay will be paid/approved on the basis of the percentage of time the employee usually works.

6.5 Annual Leave

Annual leave may be taken as it is accrued.

Continuous service as specified at clause 1.8 is recognised for the calculation of annual leave entitlement. Employees will accrue four weeks' annual leave during each of the first five years of continuous service. From the beginning of the sixth year of continuous service, annual leave will accrue at the rate of five weeks each year.

Nothing in this provision limits rights or obligations under the Holidays Act 2003. Part time employees will receive the same annual leave entitlement as full time employees, but will be paid for such leave on a pro-rata basis.

It is important that employees use this time to take a break from work on a regular basis to relax and refresh themselves. For this reason:

- an employee will normally use a years' annual leave entitlement each year; and
- it is recommended that they take a break of at least two weeks uninterrupted leave each calendar year.

An employee may, with Inland Revenue's agreement, use annual leave for sickness or bereavement if entitlements under those provisions have been exhausted.

An employee's leave balance may not exceed:

- their annual entitlement plus five days, or
- their annual entitlement plus their current year's accrual

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

The timing of annual leave will be decided by agreement, taking into account work requirements and the employee's personal preferences.

An employee may, by mutual agreement with the employer, taking into account work requirements and personal preferences, anticipate up to half their next annual leave entitlement. If the employee has over 20 year's continuous service they may anticipate up to their annual entitlement.

It is agreed that payment for annual leave will be made in the pay that relates to the period during which the leave is taken (i.e. the employee's usual pay day).

Inland Revenue may approve an employee's request for payment of annual leave prior to going on leave.

6.5.1 Leave banking and salary trade

The facility to bank leave and to agree salary trade for additional annual leave will be provided for and applied by agreement between the employer and employee as follows;

Leave banking

An employee may take a reduced salary for a defined period of time and bank the reduced amount of salary towards an extended period of paid leave, for an agreed specific purpose or event; for example, further study, travel or a sabbatical.

Salary trade for additional leave

An employee may purchase additional annual leave over and above their entitlements set out in this agreement. An employee may trade salary for up to four additional weeks of annual leave. These arrangements are for a minimum of a 12 month period.

Each week of additional leave purchased will equate to a 2% reduction in salary for 12 months.

6.5.2 Suspension of accrual

Section 16 of the Holidays Act 2003 sets out an employee's entitlement to annual leave. For the purpose of s16(2)(b) of the Holidays Act 2003, an employee who is absent on special leave without pay for more than 35 consecutive days, with the exception of unpaid sick leave and unpaid bereavement leave, will accrue annual leave only for the first week of the leave without pay.

6.6 Parental Leave

Parental leave will be granted in accordance with the provisions of the Parental Leave and Employment Protection Act 1987, on the birth of a child or where an employee assumes the care of a child who is not more than 5 years of age (with a view to adoption). Full details relating to the entitlement to parental leave (which includes maternity, paternity, extended and special leave) are contained in Inland Revenue's HR Manual.

The provisions of the Parental Leave and Employment Protection Act apply and include entitlements as follows:

- Six weeks maternity leave before the expected date of delivery or adoption, or more on medical advice,
- Up to 10 days discretionary leave for reasons connected with the pregnancy
- Up to two weeks unpaid leave for partners three weeks either prior to or post the expected date of delivery.
- 26 weeks extended leave where an employee has been employed for less than 12 months, and those with a minimum of 12 months, 52 weeks extended leave. The leave may be shared with the employee's partner and not exceed the total period allowable and taken within 12 months of the birth or adoption.
- Return to the same or in a similar position to the one occupied before going on parental leave. Departments must, as a first preference, hold the position of an employee going on parental leave open, or fill it temporarily if the work must be done.

Employees intending to take leave are required to give at least three months' notice in writing. Except where the employee is proposing to adopt a child, the application is to be accompanied by a certificate signed by a registered medical practitioner certifying the expected date of delivery. Where an employee is proposing to adopt a child, the employee must give notice in accordance with their obligations under ss32 and 33 of the Parental Leave and Employment Protection Act 1987. An employee absent on parental leave is required to give at least 21 days notice of their intention to return to duty.

6.6.1 Incentive Payment

In recognition of returning to work following a period of Parental Leave, a payment will be made as follows.

Where an employee:

- takes extended leave of up to 12 months; and
- returns to work before or at the end of the leave; and
- completes a further 6 months' service.

EITHER: they will receive a payment equivalent to 30 working days' leave on pay at the rate applying when they went on extended leave.

OR: if they are absent on extended leave for fewer than 30 working days, they will receive a payment equivalent to the number of days they were absent.

In either situation, if both the employee and their partner are employed in the Public Service and are eligible for a similar payment or allowance, then only one of them is entitled to the payment and they must choose which person will receive it.

The payment is based on the percentage of employment worked prior to an absence on parental leave. If the employee worked less than full time for a short period due to the pregnancy, prior to the 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.

6.6.2 Restructuring issues

When a restructuring involves a position that is usually occupied by an employee who is on parental leave, then the same restructuring provisions that would apply to other staff members who are part of the same restructuring, will apply.

Any employee on parental leave must be notified if their position is to be affected by a restructuring.

Employees returning from parental leave, who seek to work reduced hours, should note that any reduction in hours will impact on any redundancy payment they may subsequently become entitled to.

6.6.3 Annual Leave accrued while on Extended Parental Leave

Employees on extended parental leave will accrue annual leave in accordance with the provisions of the Holidays Act 2003.

Annual leave accrued while on a period of extended parental leave and taken in the first 12 months following the employee's return to work will be paid at a rate equivalent to the higher of the employee's average weekly earnings or their ordinary daily pay applying at the time the leave is taken.

All annual leave must be taken at a time agreed with the employee's manager taking into account work requirements and the employee's personal preferences.

Should the employee resign during the 12 month period following their return to work, any untaken annual leave accrued while they were on extended parental leave will be paid out at a rate equivalent to their average weekly earnings for the 12 month period immediately before the end of the last pay period before the annual leave is paid out.

6.7 Discretionary and Extended Discretionary Leave

An employee may apply for discretionary leave with or without pay and Inland Revenue will make reasonable efforts to accommodate such requests.

Each application will be considered according to its merits with a decision made taking into account the circumstances of the individual as made known to Inland Revenue and its operational needs.

Approved discretionary leave without pay for periods in excess of one month will be regarded as extended discretionary leave. Where leave has been approved, the position will be held open and service will be interrupted but not broken for extended discretionary leave without pay of more than one month and up to three months.

There is no guarantee of placement in either the same or a new position at the end of a period of discretionary leave of more than three months and up to 15 months.

If a suitable position is found, service will be treated as interrupted but not broken.

If a suitable position is not found before the end of the preference period, the employee will be given one month's notice in writing that their employment is to be terminated. Leave without pay continues for the one month, i.e. is not paid notice. The last day of service will be recognised as the original date that the extended leave commenced, e.g. service is interrupted but not broken.

Managers need to balance the needs of the employee and the business when considering applications, taking into account:

- the length of leave required
- the length of service of employee
- the purpose of leave
- the impact on team/organisation
- the ability to backfill

This list is not exhaustive.

As a general rule, all annual leave will be expected to be taken prior to the commencement of extended leave without pay.

6.7.1 PSA Leave

Up to 12 months' special leave without pay may also be approved to allow employees to work for the PSA.

6.7.2 Leave for Community Service and Personal Development

Inland Revenue recognises that employees have a contribution to make to society and that they also have a variety of development needs. While requests for leave or time off will not be automatically granted, periods of leave or time off, either with or without pay, may be granted for the following (further information can be found in the HR Manual and the wording in the HR Manual relating to the following will not change without the agreement of the unions):

- Outward Bound courses
- Transfer Leave
- Meetings of Boards, Councils and Committees
- Conferences and Conventions
- Civil Defence, Search and Rescue and Fire Fighting
- Iwi/Tribal Organisation
- Church/Religious Organisation
- Environmental Organisation

This list is not intended to be exhaustive. There may be other types of leave required to meet social/community interests and these will be considered on a case-by-case basis.

6.7.3 Paid Leave for Voluntary Military Service

Volunteer Service shall be allowed in accordance with the Volunteers Employment Protection Act 1973 (including any amendments or replacements).

An employee shall be entitled to paid time of up to twelve weeks for initial training and up to four weeks each year thereafter will be provided.

An employee will refund Inland Revenue the lesser amount of either their salary or military pay.

Additional leave without pay or up to twelve months will be made available to employees undertaking peacekeeping duties.

6.7.4 Study Leave

An employee may be granted leave to undertake a programme of study as agreed with Inland Revenue.

Support for study leave may include paid or unpaid leave for attendance at lectures, tutorials, workshops and attendance and preparation for examinations and assessments; contribution to course fees; or use of work facilities.

Inland Revenue, in consultation with the employee, in determining the support for study will take into account:

- the time commitment required and the workload of the employee;
- programme requirements such as attendance at lectures or workshops, residential modules,
- on the job or practical experience, examinations and assessments;
- additional support available such as use of work facilities and technology;
- the impact of the leave on the organisation and on the workload of the employee and others;
- affordability of providing the support to the employee.

6.8 Personal Sickness and Care for Dependants Leave

From time to time employees and their families suffer from illness or health problems. Inland Revenue’s policy is that where there is a genuine need to be absent from work, employees should take reasonable time off. This may include time required to be off work during a pregnancy.

There is a range of sick leave options available intended to give flexibility for individual circumstances to be catered for. Sick Leave will be calculated in working days only.

The sick leave provisions in this clause are not in addition to the sick leave provisions of the Holidays Act 2003 and do not limit rights or obligations under the Act.

Continuous service as specified at clause 1.8 is recognised for the calculation of sick leave.

6.8.1 Entitlement to sick leave on pay

(a) Permanent employees appointed to Inland Revenue prior to 12 March 1993

Permanent employees appointed to Inland Revenue prior to 12 March 1993 will receive the following sick leave entitlements on full pay based on their length of continuous service:

Service	Entitlement
Over 5 years and up to 10 years	92 days less leave already taken
Over 10 years and up to 20 years	183 days less leave already taken
Over 20 years and up to 30 years	275 days less leave already taken
Over 30 years and up to 40 years	365 days less leave already taken
Over 40 years	9 days a year plus any untaken leave from a previous entitlement

The parties acknowledge that the effect of the entitlements provided for in this table is more advantageous to the employee than the statutory minimum entitlement of five days

per annum. In addition to the entitlements set out in this table, employees employed before 12 March 1993 will receive:

- two additional days sick leave entitlement each year on the anniversary of their appointment, effective from the commencement date (7 February 2007)
- four additional day's sick leave entitlement each year on and from the next anniversary of their appointment on and from 1 July 2009 [NOTE – this additional 4 days sick leave does not apply to Taxpro members employed prior to 1 July 1999 who have not formally agreed to transfer their individual 1999 protected entitlements into this collective agreement. For these Taxpro members, their sick leave entitlement remains as set out in their individual 1999 protected provisions without any change or alteration].

(b) Employees appointed to Inland Revenue on or after 12 March 1993

Effective from the employee's next anniversary of appointment following the commencement date (7 February 2007), employees appointed to Inland Revenue on or after 12 March 1993 will be provided with 11 working days sick leave on pay for the first two years of continuous service. On and from 1 July 2009, employees with two years of continuous service will be entitled to 15 days sick leave on pay in each year. Any unused entitlement will be carried forward for use in future years to a maximum of 260 working days.

6.8.2 Entitlement to sick leave - Part-time employees

Part-time employees who work 5 days a week but on reduced hours, are entitled to sick leave on pay as above, i.e. payment will be made for the number of hours normally worked on that day. For part time employees who work less than 5 days a week, the sick leave entitlement is calculated on a pro-rata basis, e.g. an employee working three days a week will have an entitlement of three/fifths of 11 days, i.e. 6.6 days a year. A minimum five day entitlement will apply.

6.8.3 Sick leave without pay

Employees may be granted sick leave without pay.

6.8.4 Special paid sick leave

Where an employee has insufficient sick leave to cover a period of absence, Inland Revenue will give genuine consideration to the provision of additional paid days leave, along with the range of options to support employees' return to work. No deduction will be made from the employee's sick leave entitlement. This leave is to be noted separately on the employee's leave record.

6.8.5 Anticipation of sick leave

It is agreed that:

An employee may take sick leave in advance in accordance with the maximums set out in the table below (or more on a basis agreed with their manager); and

The amount of sick leave taken in advance will be deducted from an employee's next entitlement; and

Any sick leave taken in advance may be recovered from an employee's final pay should their employment terminate before their next entitlement is due.

Service	Anticipation
Up to 10 years' service	An employee may be up to 9 days in debit at any one time
10-20 years' service	Up to 45 days may be anticipated
More than 20 years' service	Up to 90 days may be anticipated

6.8.6 Medical certificates

Employees can expect Inland Revenue to discuss any concerns it might have about the employee's use of sick leave with them. These discussions could include the employee's wellbeing, the reasons for sick leave usage, and/or the employee's fitness to return to work.

If, following the discussion, Inland Revenue continues to have reasonable grounds for concern then:

- Inland Revenue may require the employee to provide a medical certificate at the employee's expense to support three or more consecutive working days of sick leave.
- Inland Revenue may require the employee to provide a medical certificate at Inland Revenue's expense to support sick leave of less than three days.

In addition to the above, an employee may be required to provide a medical certificate at their own expense for any further sick leave taken in excess of their five day statutory sick leave entitlement within a defined period as determined by Inland Revenue, which will be reviewed by Inland Revenue after no greater than three months.

Where a medical certificate is required and it is not produced, Inland Revenue may refuse payment for these absences.

Medical Examinations

With reasonable cause, Inland Revenue may require an employee to undergo a medical examination at its expense by a medical practitioner nominated by Inland Revenue.

6.8.7 Sickness during leave

When illness or injury occurs during annual, time off in lieu or long service leave, and a medical certificate is produced, the period of illness or injury will be deducted from the employee's sick leave entitlement and the other leave will not be debited. This does not apply where the illness or injury occurs during leave following termination of employment.

6.8.8 Part-day absences due to sickness

Where an employee must be absent for part of their normal working day for sickness, this time will be deducted from either the employee's sick leave entitlement, flexi-time credits, time off in lieu, or as agreed in discussion between the employee and their manager.

6.8.9 Health Care Appointments

In **all but exceptional circumstances**, and in order to minimise disruption to the business, health care appointments will be made outside of the employee's normal working hours, or at the start or end of the employee's normal working day, wherever possible.

For health care appointments that occur in **exceptional circumstances**, such as specialist appointments and emergency medical appointments where the employee has no control over the timing of the appointment, Inland Revenue will provide special leave on pay.

In **other** circumstances:

- For employees who are not ordinarily able to accumulate and use flexitime, healthcare appointments will be paid as special paid leave.
- For employees who are ordinarily able to accumulate and use flexitime, where appointments are able to be arranged at the start or end of the employee's normal working day, flexitime will be used.

Prior to receiving special leave on pay the employee will provide sufficient information to Inland Revenue to demonstrate that:

- they cannot arrange an appointment outside their normal working hours; or
- they cannot arrange an appointment at the start or end of their normal working day and use flexitime to accommodate their attendance.

6.9 Caring for Dependants

Employees may use sick leave on pay when the employee must be absent from work to care for, or attend to the needs of another person who is dependent on them, normally to a maximum of 10 days per year. Leave taken under this clause will be deducted from the employee's sick leave entitlement. This leave is not in addition to the sick leave prescribed in the Holidays Act 2003.

6.10 Bereavement / Tangihanga and Hura Kohatu Leave

An employee will be granted bereavement leave on full pay to:

- deal with their loss; and/or
- discharge their obligations; and/or
- to pay their respects to a deceased person; and/or
- attend an Hura Kohatu (unveiling) ceremony.

The period of bereavement leave will be agreed between the employee and the employer.

Employees will be entitled to a minimum of three days paid bereavement leave on the death of a close relative.

A minimum of one day's paid leave will be provided on the death of any other person if the employee's manager accepts that the employee has suffered bereavement.

Employees will be entitled to a minimum of one day's paid leave to attend an unveiling.

Such obligations may exist because of blood or family ties or because of particular cultural requirements such as attendance at part or all of a Tangihanga, Hura Kohatu (or its equivalent). This leave is not in addition to the bereavement leave provisions of the Holidays Act 2003.

In granting time off the manager must administer these provisions in a culturally sensitive manner taking into account:

- the closeness of the association between the employee and the deceased. This association need not be a blood relationship;
- whether the employee has to take significant responsibility for any or all of the arrangements to do with the ceremonies resulting from the death;
- the amount of time needed to discharge properly any responsibilities or obligations;
- reasonable travelling time should be allowed, but for cases involving overseas travel that may not be the full period of travel;
- a decision must be made as quickly as possible so that the employee is given maximum time possible to make any arrangements necessary. In most cases the necessary approval will be given immediately, but may be given retrospectively where necessary;
- if paid leave is not appropriate then annual leave or leave without pay should be granted.

If a bereavement/Tangihanga /Hura Kohatu occurs while an employee is absent on paid leave such as annual leave, sick leave on pay, long service leave (except where this is taken on termination of duty), then such leave may be interrupted and bereavement leave granted.

6.11 Jury Service and Witness Leave

(a) Jury Service

An employee will be granted paid leave for jury service. Expenses may be retained by the employee but all jurors fees are to be paid to Inland Revenue.

(b) Witness Leave

Where an employee is called as a witness in a private capacity for a Criminal or Traffic case up to three days paid leave may be granted. The employee is to recover fees and expenses from the party calling the witness, and repay the fees to Inland Revenue.

Where an employee is called as a witness in a private capacity for other than a Criminal or Traffic case, annual leave or leave without pay may be granted. The employee is to pay any expenses incurred and is to retain such fees and expenses as may be awarded by the Court.

Where a staff member is called as a witness in their capacity as an employee of Inland Revenue, such time off is considered to be part of their normal duties. Inland Revenue will retain any witness fees or expenses that are paid.

6.12 Long Service Leave

6.12.1 Entitlement

On completion of five years continuous service with Inland Revenue, including any previous service recognised under clause 1.8 of this agreement, employees will be entitled to one weeks long service leave. Thereafter, employees will be entitled to one weeks long service leave at the end of each additional five years of continuous employment.

Employees appointed prior to 1 July 1999 may elect to take their 15 year entitlement as two weeks long service leave at their 20 year anniversary.

6.12.2 General terms applicable to all employees

Long service leave will not accumulate from one qualifying period to another and must be taken before the next entitlement falls due or it will be forfeited.

Long service leave must be taken in a block and will be paid at ordinary rates of pay. 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 an employee retires, and shall exclude any additional service which may accrue as a result of retiring leave being paid fortnightly after the last day of duty.

An employee who resigns or who has given notice of resignation, or who is dismissed, will forfeit any untaken long service leave to which they may be entitled, and unused long service leave will not be paid out upon termination of employment.

The terms 'recognition of service' and 'continuous service' are defined as service included and recognised under clause 1.8 Recognition of Service.

6.13 Employment Relations Education Leave

Sections 73 and 74 of the Employment Relations Act 2000 set out the minimum union entitlement to the allocation of employment relations education leave (EREL).

The Act provides for an amount of EREL based on union membership. The parties may agree any additional days over and above the minimum.

7 Health and Wellbeing

7.1 Health and Safety

Inland Revenue is committed to the health and safety of employees. Inland Revenue recognises that the health of 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.

Inland Revenue, together with employees and the unions, will work co-operatively to build a healthy and safe work environment. To this end, Inland Revenue will involve employees in the ongoing development of health and safety systems and emergency procedures and employees will actively participate in the development of these systems and processes.

Inland Revenue's Obligations

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

- Comply with the Health and Safety in Employment Act 1992 and any other relevant legislation.
- Comply with any regulations and codes of practice pertaining to health and safety.
- Provide necessary safety equipment, procedures and training.
- Provide a work environment free of harassment and provide a mechanism for reporting harassment, ensuring a fair investigation and avoiding reprisals against the complainant.
- Facilitate the establishment of participative health and safety committees that involve union delegates/representatives.

Employees' Obligations

- To take reasonable care for their own health and safety and that of others who may be affected by what they do or do not do.
- To work co-operatively with Inland Revenue in addressing health and safety issues.
- To be aware of and to follow the emergency procedures of the area in which they are working.
- To immediately report any accident, hazard or sub-standard conditions to the appropriate person.

7.2 Visual Health

Inland Revenue will operate a visual health programme, which promotes visual health in the workplace. The programme will operate as follows:

Employees with less than 12 months service with Inland Revenue may elect to have an eye test with an optometrist of their choice. The employee will be responsible for meeting the full cost of both the eye examination and any resulting corrective eye wear.

Employees with 12 months or more service with Inland Revenue may elect to undergo an eye examination every three years with an optometrist of their choice. Inland Revenue will contribute \$350.00 (inclusive of GST, and Inland Revenue meeting any tax obligation) towards the cost of the eye examination, and where prescribed, for lenses (whether framed or contact), and frames.

Where the optometrist recommends that an employee undertakes an eye test within the three-year cycle, Inland Revenue will contribute \$350.00 (inclusive of GST, and Inland Revenue meeting any tax obligation), increasing to \$380 (inclusive of GST, and Inland Revenue meeting any tax obligation) with effect from 1 July 2016, toward the cost of the eye examination and where prescribed, replacement lenses.

Time off to attend an optometrist appointment should be made in an employee's own time where possible. If this is not possible, Inland Revenue will provide paid time off to attend such appointments.

7.3 Breaks from work for health and safety reasons

Inland Revenue acknowledges that employees sometimes encounter difficult situations with customers, and that time-out breaks can be a way of enabling the employee to regain their composure.

Managers and employees will take steps to minimise the occurrence of OOS in the workplace through a programme of:

- breaks from continuous keyboard work
- micropauses
- preventative exercises
- workplace assessments of workstations
- variation in work
- gradual return to keyboard duties following a period of leave.

7.4 Employee Assistance

The parties commit themselves to the continuation of an employee assistance programme based on the following statement of principle:

"It is in the best interests of the employer and the employee that a person with impaired work performance should receive early assistance and at the same time be assured that receiving such assistance will in no way be detrimental to their career".

Should it be established that any work performance has been adversely affected by health related problems, the following will apply:

- The programme will be made available on a voluntary basis to all employees.
- Security of employment will be maintained for all those participating in and completing a course of treatment.
- Where a member of the employee's family has a personal problem and this results in impaired work performance on the part of the employee, use of the scheme will be available to the employee. Inland Revenue will not, however, intrude into an employee's private life.
- Entry into the scheme and participation will not adversely affect the employee's future promotional opportunities and no employee will be penalised for having sought assistance with personal problems.
- Self-referral by an employee will be encouraged and will carry with it all the undertakings in this clause.
- Inland Revenue will pay initial counselling or treatment sessions that are arranged through an EAP referral officer or EAP Services. Consideration will be given to meeting costs associated with subsequent assistance under the scheme.
- The employee's entitlement in respect of approved sick leave will apply to any absences related to assistance the employee is receiving under the scheme.
- With the exception of administrative requirements (e.g. leave records and medical certificates, etc) all discussions and records will remain confidential. There will be no record placed on the personal file of the employee concerned.

7.5 Workplace Harassment

Workplace harassment, including sexual harassment, is verbal, visual, written or physical behaviour that is unwelcome to the receiver and embarrassing, intimidating or intrusive. It can adversely affect morale, workplace effectiveness and the right to have a good working environment.

It is the responsibility of Inland Revenue to promote and provide a work environment free of harassment and to provide a mechanism for reporting incidents of harassment, ensuring a fair investigation and avoiding reprisals against the complainant. It is the responsibility of both Inland Revenue and employees to behave in a manner that is respectful of others.

To this end, the guidelines for managers and complainants are contained in the HR Manual.

7.6 First Aid

Employees required by Inland Revenue to attend First Aid Training courses will be granted paid leave and a refund of the course fees on production of a receipt. Employees who attend courses outside working hours are to be granted time off in lieu at Inland Revenue's convenience.

Inland Revenue may require suitably qualified employees to act as First Aid Attendants and will compensate them by way of an annual allowance of \$330.00.

7.7 Machine Pacing

Inland Revenue will not use machine pacing or any similar measure to monitor the keyboard performance (i.e. keystroke rate) of individual employees. The performance of a work group may be measured.

7.8 Pregnant Employees

While current scientific evidence supports the view that there are no adverse health effects or associated risks for pregnant women from VDU work, Inland Revenue will make every effort to accommodate requests for alternative duties during the period of pregnancy. Employees who are temporarily redeployed for this reason or for other medical reasons associated with their pregnancy should not be disadvantaged in relation to either salary or conditions of employment.

7.9 Family Violence

Inland Revenue is committed to providing a fair, flexible, safe and rewarding workplace for all employees. The provision of such a workplace is especially important for Inland Revenue employees who experience family violence. Further information is included in Inland Revenue's Health and Safety Policy.

8 Performance Management and Remuneration

The purpose of this section is to describe the principles, objectives and operation of Inland Revenue's performance management and remuneration approaches, including the linkages between organisational and individual performance.

8.1 Performance management approach

8.1.1 Principles

Managers and employees undertake to adhere to the following principles:

- Clear expectations are established and discussed to ensure the employee knows what has to be done at work and how well it has to be done;
- The employee and their manager take shared responsibility for the employee's performance and development;
- The employee will be provided with, and will actively seek feedback throughout the performance period;
- The performance management system is based on the premise that it is open and transparent, i.e. there are no surprises.

8.1.2 Performance Management System

Inland Revenue will formally review an employee's performance on an annual basis in accordance with the Performance Management System. This system specifies four main requirements:

- A Job Expectation is to be established for every position;
- A performance plan and a development plan for every employee are to be agreed at the beginning of the review year;
- An interim performance review is to be conducted during the course of the review year;
- An end of year performance review is to be conducted.

As an integral part of an employee's performance review, a development plan will be agreed between them and their manager or team leader. Inland Revenue and the employee agree to observe the requirements of the plan so that the performance objectives may be met.

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

8.2 Remuneration

8.2.1 Introduction

Inland Revenue operates a remuneration approach that supports the achievement of business goals and attracts, retains, and motivates employees to develop a high performance culture.

This remuneration approach determines what Inland Revenue pays for positions, how decisions are made about what employees are paid for the work they do, and provides the linkage between departmental and individual performance, and pay outcomes.

8.2.2 Principles

The following principles underpin the operation of Inland Revenue's remuneration approach:

Transparent

- The outcomes and linkages in the remuneration approach are clear;
- Employees and managers can have a clear understanding of how the remuneration approach works, and can have confidence in the way it operates, including how

relativities are established and how groups of employees are paid in relation to each other;

- Pay ranges are published.

Simple

- The remuneration approach is simple in its structure and easy to understand;
- It is easy and efficient to administer, e.g. the job sizing, band allocation, range review and other processes are streamlined and efficient.

Fair and equitable

- Employees are rewarded fairly for their contribution towards Inland Revenue's objectives;
- Pay relativities are fair/equitably determined;
- Rates of pay are set at levels that can attract and retain employees and contribute to employees' work satisfaction;
- An employee's salary will not decrease as a result of the operation of the remuneration approach;
- The remuneration approach does not discriminate on the basis of gender, race or other irrelevant factors.

Flexible, affordable and sustainable

- The remuneration approach will be flexible enough to respond to the changing needs of the business and to the differing requirements of areas within the business;
- The remuneration approach needs to be fiscally sustainable in recognition that the ongoing costs need to be satisfied within available funding.

As well as the above, the remuneration approach will:

Encourage organisational productivity and performance by:

- Contributing to the achievement of the strategic business outcomes of Inland Revenue;
- Continuing to support Inland Revenue's objectives of high quality services efficient operations, and therefore continue to contribute to the organisation meeting Government's performance standards;
- Providing incentives and opportunities for employees to develop required skills/competence/expertise;
- Enhancing the motivation of employees in achieving performance excellence.

Value employees:

- Employees feel that they are paid fairly, given the nature of their work and the sector when compared with similar jobs in the relevant labour market and their level of performance;
- The remuneration approach does not create barriers to pay or career progression.

8.2.3 Remuneration Structure

Inland Revenue's remuneration structure is based on:

- A set of standard pay bands;
- A salary midpoint for each pay band; and
- A salary range for each pay band of 85% to 115% of this midpoint.

The Pay Bands applicable to positions within coverage are detailed in Appendix 3. This Schedule will be updated on a quarterly basis and published on the HR intranet.

8.2.4 Allocation of positions to pay bands

Positions are allocated to Pay Bands based on their job size. Inland Revenue will consult with the unions on the pay band placement for a new position to be covered by this agreement or when a proposal to change the pay band for an existing position covered by

this Agreement is presented. The response time for feedback on a proposal relating to a new position is five working days. Where a shared view cannot be reached on pay band placement the Chief Executive will, following consideration of the parties respective views, make the final decision.

The agreement of the unions is not required in relation to the establishment of pay band placement or the salary range for new positions.

Where there is a review of an existing position and the position is placed in a higher pay band, Inland Revenue will consult with the unions as to whether employees will translate into the new range at their current salary, or at their current position in range. Where a shared view cannot be reached the Chief Executive will, following consideration of the parties respective views, make the final decision.

8.2.5 Progression through the Pay Band

This section describes the linkages between performance outcomes as measured by Inland Revenue's performance management system, and pay progression.

The performance-based remuneration matrix below will be applied with effect from 1 July 2015, 1 July 2016 and 1 July 2017 respectively. It will not apply after the 1 July 2017 remuneration round in any subsequent years.

An employee's progression through the salary range for the relevant pay band is based on the degree to which they meet the expectations of their job, as described by the Job Expectation. The Job Expectation describes what is expected from a fully competent performer in terms of outputs, deliverables and competencies.

Each employee's annual salary adjustment is generated by their performance rating and position in range in each year. In the implementation of the matrix with effect from 1 July 2015, 1 July 2016 and 1 July 2017 respectively, salary bands will be adjusted by 1% prior to the employee's position in range being determined.

Employees who are paid in the 109 – 115% range will receive the applicable salary adjustment up to the band maximum. If the salary adjustment in the applicable cell would result in the employee moving above 115%, the difference will be paid as a one-off lump sum. Employees currently paid above 115% of the band will receive any applicable percentage as a one-off lump sum payment.

The following matrix determines pay progression through the relevant pay band, based on an employee's performance outcome:

Performance Pay matrix – with effect from 1 July 2015, 1 July 2016 and 1 July 2017

Performance Rating	Position in range (PIR)				
	85 - <91	91 - <97	97 - <103	103 - <109	109 - 115
Consistently exceeding	6.0%	5.5%	5.0%	4.0%	3.0%*
Exceeding	5.5%	5.0%	4.0%	3.0%	2.0%*
Effective	4.5%	4.0%	3.0%	2.0%	1.0%*
Developing	4.0%	3.0%	1.0%	1.0%	1.0%*
Needs development	3.0%	1.0%	1.0%	1.0%	0.0%
Significant drop in performance and/or under a formal PIP	No movement	No movement	No movement	No movement	No movement

* Up to the band maximum

Note – the above matrix will not apply after the 1 July 2017 remuneration round in any subsequent years.

Note – the above matrix includes a 1% adjustment to the BPS Pay Bands

For the purposes of the above matrix, a 'significant' drop in performance is defined as:

1. For employees who previously rated as 'exceeding' or 'consistently exceeding', when their performance rating drops below 'effective'; or
2. For employees who were rated 'effective' or lower, when their performance outcome falls to the next lowest rating.

In these instances the employee will be advised that their performance has significantly dropped and that they will not be eligible for progression.

The above definition of a 'significant' drop in performance applies only where an employee has been rated against the same role as at their previous performance appraisal. Where an employee has moved to a new role, is on secondment, or returned from leave without pay or a period of significant sick leave, a lower rating may be a matter of them learning and/or growing in that role.

Employees on a formal PIP as at 1 July in any of the three years will not receive pay progression with effect from 1 July in the relevant year. Upon formal notification that they are no longer on a PIP, a performance rating will be determined and the appropriate pay matrix will be applied from the date that they are no longer on a PIP.

8.2.6 Standard and alternative pay ranges

In all cases the standard pay bands and salary ranges listed in Appendix 3 apply to positions under coverage. From time to time however, Inland Revenue may determine that a different, higher salary range should apply to a certain position or groups of positions, e.g. because of recruitment and retention issues, market pressures etc.

Inland Revenue will consult with the unions in relation to setting any higher salary ranges for these positions; however the agreement of the unions is not required in relation to the establishment of these alternative pay ranges outside of the standard pay bands.

Any higher pay ranges established for positions or groups of positions will be reviewed annually by Inland Revenue. Alternative pay ranges will be reviewed annually and published on the HR intranet.

8.2.7 Development ranges

A development range will apply to certain positions, commencing at 65% of the midpoint. A list of the positions for which a development range applies can be found in Appendix 4. This Appendix will be updated on a quarterly basis.

The purpose of development ranges is to allow for employees to enter a job with a lower skill set and develop while in the job. Employees within the development range will have a training plan in place aimed at enabling them to progress towards the minimum in the range, or higher, depending on the degree to which they have grown the knowledge, skills and competencies required to operate at this level. The amount of progression will be determined during the end of year performance review process. It is generally expected that a person will progress to the minimum within 18 – 24 months.

Where a development range applies, Inland Revenue will support employees who are in a development range (65% to the minimum) to achieve competent levels of effectiveness as soon as practicable.

8.2.8 Salary range adjustments

The standard pay bands in Appendix 3 will be increased by 1% from 1 July 2015, 1 July 2016 and 1 July 2017 respectively.

8.2.9 Review of individual remuneration decisions

Each employee's salary will be reviewed annually. If an employee does not agree with the outcome of their remuneration review, the following process will be followed:

Informal review

The employee will indicate verbally to their manager that they do not agree with the manager's decision regarding their salary level, and state the reason why. The manager and employee, with the support of a delegate /representative if requested, will meet again to see if an agreement can be reached.

Formal review

If agreement cannot be reached the employee will, within one month of the formal advice of the outcome of their remuneration review, notify the manager's manager in writing that they wish to seek a formal review and state the reasons why. This may involve submitting a formal statement detailing the reasons why the review outcome is being disputed.

A panel comprised of a nominee of the employee, a nominee of the manager's manager and an agreed independent person will carry out a review taking into account the reasons for the review and make a recommendation to the manager's manager.

The employee is encouraged to seek assistance from their union when determining their panel nominee and the independent person to ensure a clear understanding of the requirement of the panel roles.

The agreed guidelines for the review process are contained in the HR manual. Any amendment to those guidelines requires the agreement of the parties.

8.3 Payment of salaries

An employee's salary will be paid fortnightly by direct credit to their bank account. Where Inland Revenue is unable to pay an employee's salary by direct credit as a result of the direct credit not being actioned, their salary will be paid directly by desk banking into the employee's bank account.

Where there are any alterations to an employee's net fortnightly pay or deductions, they will be provided with written advice of such alterations.

8.4 Deductions

Where time off is to be unpaid including if an employee is absent from work without authority, or otherwise in default, Inland Revenue may make the appropriate deductions to their fortnightly pay. Where this occurs the employee will be notified.

Where an employee has taken leave in advance of it becoming due, and they leave Inland Revenue before the entitlement has accrued, Inland Revenue will except in the case of anticipated sick leave, which is dealt with separately in clause 6.8.5, deduct the leave in excess of entitlement from their final pay.

In the event that an overpayment of salary or any other entitlement occurs, the provisions of Section 6 of the Wages Protection Act 1983 will apply if applicable.

8.5 Performance Payments

An employee or a team of employees may be paid a one-off performance payment in recognition of exceptional short-term performance, such as completion of a specific assignment or project.

Performance payments may be paid in addition to salary increases, but will not be paid in lieu of salary progression entitlements (where appropriate). However, employees or teams of employees may be paid a performance payment in recognition of ongoing good performance where that performance does not warrant a permanent salary increase.

Where an employee has reached the upper limit of the appropriate range and does not have further progression available, that employee will still be considered for performance payments at least annually.

Retention of the individual may be taken into account where Inland Revenue would experience considerable difficulty and expense in recruitment and/or training to replace the employee's particular skills and experience.

8.6 Minimum wage for an adult

The minimum wage for an adult employee (over 18 years old) will be not less than that provided for by the Minimum Wage Act 1983, and any subsequent amendments to that Act.

9 Allowances and Expenses

The purpose of allowances paid under this section is to recognise specific situations. Inland Revenue and employees will jointly ensure that such entitlements are paid and received.

9.1 Childcare Subsidy

In recognition of the importance of good quality childcare, Inland Revenue will provide a subsidy to employees with pre-school children (who live with the employee).

The subsidy will be payable only for periods where the employee is the principal provider of care for the child.

- \$10.00 per week for each child; or
- \$15.00 per week for each child if the employee has standard hours of work that enable Inland Revenue to require them to work after 6.00pm.

The subsidy will not extend beyond the child's fifth birthday. The employee to whom the subsidy is payable is required to advise Inland Revenue, in writing, of the child's birth date before the subsidy is payable, or any change in circumstances that may affect eligibility for the subsidy.

The subsidy will not be payable where Inland Revenue provides any equivalent or higher childcare subsidy or facility.

9.2 Special Duties Allowance

Inland Revenue recognises the contribution that employees make to the organisation when they agree to undertake higher and/or additional duties.

9.2.1 Higher Duties

Where an employee is asked to act in a position that is higher than their current substantive position e.g. Officer acting as Team Leader, or Team Leader acting as Manager, a Special Duties Allowance will be paid at a rate determined by the manager in discussion with the employee.

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

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

9.2.2 Additional Duties

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

9.3 Transfer Expenses

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

The amount of assistance will normally be agreed prior to the transfer taking place, recognising that there may be a need to review the amount of assistance if other unforeseen expenses are encountered during or after the transfer.

Actual and reasonable costs incurred as a result of the change in location may include:

- removal of furniture and effects, including insurance and storage;

- accommodation during and after the move, until a house is purchased or permanent accommodation is found;
- travel expenses (meals, etc);
- expenses from buying and selling homes and land (legal fees, land agent's commission, penalty mortgage interest payments).

Other related expenses will be reimbursed as agreed on a case-by-case basis.

9.4 Meal Allowance

Employees are eligible for payment of a meal allowance of \$14.00 when they have worked at least two hours overtime and take a meal break of at least 30 minutes.

9.5 Business Expenses

Employees will be reimbursed for any actual and reasonable authorised expenses (such as meals, accommodation and taxis) incurred by them in the course of their employment or that arise because they are working away from home (such as phone calls home) on production of receipts (and these should be obtained wherever possible) or, when no receipt was available, on signed certification.

Employees may be reimbursed for lunch when they are away from their normal place of work on official business and it is impractical to return and it is unreasonable to have lunch on the premises where they are working.

9.6 Motor Vehicle Allowance

Where the use of an employee's private vehicle has been approved for undertaking Inland Revenue business, they will be paid a motor vehicle allowance as published by Inland Revenue for tax purposes.

9.7 Reimbursement of Expenses for Caring for Dependants

Inland Revenue may approve the reimbursement of an employee's actual and reasonable costs associated with caring for dependants when the employee is:

- attending a course; or
- travelling on Inland Revenue business; or
- required to work abnormal hours,

Provided they cannot make alternative arrangements without incurring additional cost.

9.8 Working Away from Usual Place of Employment

Where PSA members are required to work at a place other than their usual base, Inland Revenue may approve the following:

Fares

Where the employee is able to return home each night, the employee may claim additional transport fares for travelling to and from work.

Travel Time

Where the amount of time spent travelling and working exceeds eight hours for the day, the additional time may be paid at T1.

Meals

As per clause 9.5.

Where Taxpro members are required to work at a place other than their usual base, Inland Revenue will approve payment of any reasonable additional transport costs and payment for travelling time at T1.

9.9 Interpretation Allowance

This allowance will be payable to full-time employees who occasionally perform casual interpreting duties as part of their Inland Revenue duties during normal hours of work and where their salary is below \$28,691 per annum.

The allowance is not payable where it can be shown that interpreting is a normal expectation of the job, or where competence in a relevant language is taken into account in the appointment of employees to positions, in the grading of positions or setting of midpoints.

The effect of this allowance is to raise salaries for the period during which employees are engaged on such duties to \$28,691 per annum. The periods during which employees are so engaged will be calculated over the fortnightly pay period by adding up the time so engaged to the nearest five minutes.

9.10 Reimbursement of Admission, Registration and/or Practising Fees

Inland Revenue will reimburse an employee for payment of admission fees, registration and annual practicing fees where the fees or registration, qualification, or holding of a practicing certificate, is necessary to enable them to carry out their duties fully.

9.11 Bereavement Grant

On the death of an employee Inland Revenue will provide a cash grant to be paid to the employee's family.

10 Management of Change

10.1 Introduction

Change is an integral part of ensuring the achievement of Inland Revenue's mission. Sometimes this change has implications for employees in their jobs. Each change situation needs to be managed in a way that achieves the Government and Department's required outcomes and ensures that employee's needs are recognised, and their rights and entitlements are observed.

These provisions provide a framework for managing change that occurs when:

- changes are being made to organisational structures; or
- employees' positions no longer exist; or
- the nature of the work employees do is significantly different; or
- changes to the location of position(s) need to take place.

The Chief Executive has ultimate responsibility for the management of the Department and will make the final decision on matters relating to any structural change and its implementation where, following consultation and genuine consideration of feedback received, a shared view cannot be reached. This means that the Chief Executive has sole discretion on the final decisions around structures, including creating new jobs, titles, job expectations, salaries, and the Pay Band in which a new or changed position will be placed.

10.2 Principles

The details of this management of change provision are governed by the following principles:

- Inland Revenue has the right, subject to consultation, to make structural change to the business;
- The consequences of such structural change can include the disestablishment of existing jobs and the creation of new jobs;
- The details of managing the impact of structure change on staff are described in clauses 10.4 to 10.8 of this agreement and are contractually binding unless the parties agree to a variation; and
- To the extent that structural change allows, as much choice as possible will be afforded to employees affected by change.

The primary focus of the management of change provisions is to retain employees in jobs while effecting organisational change. This will be achieved through the maximum utilisation and development of the skills and experience of current employees and maintaining Inland Revenue's ability to achieve its required outcomes.

Sometimes the need for change may arise from decisions outside of Inland Revenue's control. Further, in some cases, information about the change may be subject to confidentiality constraints (e.g. Government Budget processes) or may be commercially or politically sensitive. Information disclosed to the unions in confidence will not be passed on to members unless otherwise agreed. In these circumstances the unions will be advised as soon as is practicable and Inland Revenue will make the relevant information available. This does not negate the requirement for consultation with the unions and staff prior to final decisions on a change being determined.

The best management of change outcomes will be achieved through involving employees and the unions in the identification of the need for the change, the actual change that is required and the implementation of that change in a way that is consistent with the consultation and participation clauses of this agreement (clauses 3.1 and 3.2).

This consultation and participation is the avenue through which the process of change will be facilitated and will occur at the earliest practicable opportunity.

Consultation and participation requires the genuine involvement of all parties, (i.e., the employer, employees and the unions), and the provision of relevant information. This will enable union members to collectively participate (through their union) in the organisation of their workplaces. Following consultation where a shared view is not reached the different views will be specifically identified to the Chief Executive who will make the final decision.

The process of consultation and participation should be adequately resourced and acknowledge the equal commitment of both Inland Revenue and the unions.

Quality management of change also requires that:

- each management of change process is designed to meet the needs of the unique change situation;
- change processes allow for choice, are orderly, fair and consistent;
- employees and the unions actively participate in the management of change processes;
- certainty is provided for employees as soon as possible;
- disruption to and impact on employees and customers is minimised and business delivery is maintained;
- communication between managers, employees, the unions and their members is open, timely and transparent;
- employees and their families are provided with support through the process;
- previous management of change experiences are drawn on.

For the purposes of placing staff:

- "Same local area" will be within reasonable commuting time and distance for which specific boundaries and financial assistance will be determined in respect of each organisational change;
- Voluntary relocation opportunities for employees as part of any restructuring can be agreed on the basis that no employee is required to accept a position outside the "same local area".

Where relocation is agreed the employee shall not suffer financial loss in respect of expenses incurred.

10.3 Development of the Change proposal and process

In accordance with the principles in clause 10.2 Inland Revenue will notify, at the earliest practicable opportunity, the PSA national organiser and the convenor of national delegates and the Taxpro chairman where a change proposal is proposed that will have an impact on union members.

Following the above notification the parties will meet to:

- Determine how the unions will be involved in the development of the consultation process and implementation of the change proposal, which, at Inland Revenue's discretion, may include involving the unions in the development of the change proposal; and then
- develop proposed timeframes for consultation and the proposed timeframes for the implementation of the change;
- identify staff in positions potentially affected by the change, in accordance with clauses 10.4.1;
- identify how the provisions under clauses 10.5 to 10.7 may apply;
- discuss a communication plan that will support the change process; and

- discuss the scope of change, including assessing if the scope of the change falls under this clause of the agreement, and if so confirm whether the provisions of clauses 10.4 to 10.7 will apply to affected employees; or
- where the parties agree that transition will be dealt with by an alternative change process, develop that alternative change process;
- identify suitable alternative positions, as outlined in clause 10.4.3; and
- identify how preference may apply to other vacancies that are available at the time.

During the change process, Inland Revenue and the unions recognise there may be the potential for significant differences. Should this situation occur, the focus of Inland Revenue and the unions will be on ways of resolving the differences. Inland Revenue and the unions will use a problem solving approach with the aim of reaching consensus. Inland Revenue and the unions will not disengage when significant differences or difficulties arise.

Potentially affected employees will have the opportunity to provide feedback on the change proposal through their union and/or directly to Inland Revenue.

Where significant changes are made to the change proposal it may be appropriate to undertake a subsequent consultation period on those changes.

Inland Revenue will make a final decision on the change proposal, taking into consideration all the feedback received through consultation, and advise the unions and employees.

The implementation of a change process will be based on the management of change provisions and will normally occur in the following order:

- placing affected employees by expressions of interest (refer clause 10.5.1), appointment (refer clause 10.5.2) or reasonable offer (refer clause 10.5.3);
- identification and utilisation of options for unplaced staff;
- compulsory and voluntary redundancy; and
- evaluation of the implementation and outcomes of the change process.

Unless otherwise agreed between the parties, implementation of a change proposal will occur in accordance with the Management of Change process outlined from clause 10.4 below.

Where Inland Revenue and the unions agree to develop an alternative change process for managing change, that alternative change process will be ratified by potentially affected members prior to being implemented.

Inland Revenue will confirm the change process that will apply, including timeframes, which will be reasonable. Inland Revenue will present the final approved change proposal to the unions and then to affected employees.

10.4 Change Process

10.4.1 Positions are not affected when:

- the job description/expectation is the same or very nearly the same; and
- the salary and band is the same; and
- the terms and conditions of the position (including career prospects) are the same; and
- the location is the same; and
- there is one clear candidate for the position.

Employees in these positions will be confirmed in their positions and will not have preferential appointment rights.

10.4.2 Positions are affected by change when:

- the job description/expectation is not the same or not very nearly the same; or
- the salary or band is not the same; or
- the terms and conditions of the position (including career prospects) are not the same; or
- the location is not the same; or
- a reduction in the number of staff is required.

10.4.3 Preference

Affected employees will be given preference for appointment to particular or all positions, in Inland Revenue. Preferential appointment rights for employees will be decided as part of the development of the overall change process. These employees must show they have the capability to do the job or that, with a reasonable amount of training and support will be able to do the job, taking into account business needs.

10.4.4 Not Affected

Inland Revenue and the unions may agree that employees in the positions that are affected as per clause 10.4.2 above are not affected due to the circumstances of a particular situation.

10.4.5 Review of Affected Status

Employees who consider their position is either affected or not affected by the change proposal may submit their views on the matter to be considered by their union and Inland Revenue, who will aim to reach agreement on the status of the position. If agreement cannot be reached, Inland Revenue will decide which positions are affected or not affected, using the criteria listed in clauses 10.4.1 and 10.4.2 of this agreement.

10.5 Appointment Processes for Affected Employees

Following the identification of affected staff, one or more of the following processes will be applied – Expression of Interest, Appointment, or Reasonable Offer.

10.5.1 Expression of Interest

The expression of interest process is designed to facilitate the placement of affected staff by achieving an agreed match between affected individual employee preferences for identified options and Inland Revenue's business needs.

The process is designed to facilitate earliest possible decision making while maintaining fairness and transparency for employees and representatives.

Each change processes will identify:

- the options that are available;
- the entitlements and options for each group of employees in the expression of interest process;
- who is able to participate and any preferences they may have in the decision making process;
- the timetable for completing expressions of interest, when these expressions become binding and when decisions will be made;
- clearly stated decision criteria that focus on the skills, knowledge, attributes, qualifications and experience each position requires and those that are held by the employee;
- how and when managers will assess the potential to match employee's preferences with identified business needs.

Employees who are not affected may be able to participate in the expression of interest process, but note that participation can only occur to the extent that it does not disadvantage affected staff.

In the expression of interest process, employees have an agreed period of time within which they can identify their options. Once this period has expired, the options identified cannot be changed, (except in exceptional circumstances). If a match is then achieved between an option identified and Inland Revenue's business needs, then the employee agrees to accept that option.

If a match cannot be achieved between the interests expressed by all affected staff and Inland Revenue's business needs the following provisions will apply.

10.5.2 Appointment Process

Appointment processes will be used to place affected staff into positions. Employees appointed to positions in this process are no longer affected and no longer have preferential applicant status.

Any vacancies following this process will then be offered to all staff and filled using Inland Revenue's normal appointment procedures however preference will be given to affected staff in accordance with clause 10.4.3. Inland Revenue's 'Review of Non-Appointment' procedures will not apply where the appointment relates to an affected person.

In situations where new positions are created as a result of the change all staff will be eligible to apply but preference will be given to affected staff in accordance with clause 10.4.3.

10.5.3 Reasonable Offer (into a suitable alternative position)

An affected employee who is not placed in a position by the expression of interest or appointment processes may be made a reasonable offer of a suitable alternative position(s).

A suitable alternative position is one:

- where the employee accepts the offer; or
- that involves duties that are not unreasonable taking into account the employee's skills, knowledge, experience, attributes and qualifications; and
- where the employee could be expected to carry out those duties with a reasonable amount of training and development; and
- where the location of the new position is in the same local area; and
- where the employee's salary is in the same or a higher¹ pay band or where the employee agrees to an equalisation allowance paid in accordance with clause 10.5.5; and
- where the other terms and conditions are no less favourable overall.

The consideration of what constitutes a suitable alternative position should, as far as possible, recognise the employee's needs, including career aspirations.

If an employee has concerns about the suitability of an alternative position offered they may seek urgent mediation assistance provided that this will not prevent Inland Revenue from requiring the employee to make a decision as to whether to accept the offer, within a reasonable period of time.

Where an employee is offered a suitable alternative position that meets the criteria set out above and does not accept the offer then that employee will be given notice of termination by reason of redundancy but will not be entitled to receive redundancy compensation.

Where an employee is offered an alternative position that does not meet the criteria set out above and does not accept the offer then that employee will still be entitled to receive

¹ This does not create an expectation that a position in a higher band will be deemed to be a suitable alternative offer.

redundancy compensation, should they remain unplaced after all other options have been exhausted.

10.5.4 Voluntary Redundancy

Where a change proposal may result in fewer positions than there are affected employees, Inland Revenue may seek expressions of interest, on a without prejudice basis, in voluntary redundancy from employees.

Where expressions of interest are received, Inland Revenue may, at its sole discretion, choose to accept or decline any expression of voluntary redundancy where there would be an adverse impact on the business.

By way of example and without limiting Inland Revenue's sole discretion, voluntary redundancies may not be accepted in circumstances where:

- An applicant has skills and experience that Inland Revenue wishes to retain; or
- Where approving the voluntary redundancy may result in insufficient skilled staff from which to appoint to remaining positions in the impacted area.

Where Inland Revenue accepts an expression of interest and offers voluntary redundancy, written acceptance of that offer by the individual will be binding.

Where an employee accepts an offer of voluntary redundancy, their employment will end by reason of redundancy, in accordance with clause 10.7.1 or 10.7.2.

10.5.5 Equalisation Allowance

If the salary applying to a position which an employee is offered and accepts, under clauses 10.5.1, 10.5.2 or 10.5.3 above, is less than that which applied in their former position, they will be paid an equalisation allowance as set out below.

- (a) Equalisation Allowances paid to employees prior to 1 November 1996 or under the Organisational Review Transitional Agreement will continue to be paid as an ongoing allowance (this applies to PSA members only).
- (b) Equalisation Allowances paid to employees prior to 1 July 1999, where clause 10.5.5(a) above does not apply, will continue to be paid as an ongoing allowance for five years from the date the allowance commenced.
- (c) Employees appointed to Inland Revenue prior to 1 July 1999, who are to have an equalisation allowance commence after 1 July 1999, will have the choice of the allowance being paid as either as an ongoing allowance for five years from the date the allowance commences, or as a lump sum payment equivalent to the difference in salary for the next two years.
- (d) Employees appointed to Inland Revenue after 1 July 1999 will be paid a lump sum equalisation payment equivalent to the difference in salary for the next two years.

10.5.6 Salary rate to be unchanged in certain circumstances

Where an employee is within 5 years of eligibility for New Zealand Superannuation they will retain their current salary unabated for a period of five years, although the indicative salary level for their appointment to the position will be established and recorded. After 5 years, their salary will be set at either:

- the level established on their appointment to the new position, or
- a higher level if the person has received performance pay increases in the intervening period.

10.6 Unplaced Staff

The change process will identify which of the following options, or any other options, will be available to surplus staff. Details of how the options may be used and the types and levels of financial assistance etc, may be agreed on a case by case basis following discussions between Inland Revenue, the employee and their union.

The options are:

10.6.1 Retraining

Retraining is an efficient and worthwhile option for dealing with staffing surpluses. Where a retraining opportunity is identified a specific programme will be designed to meet the needs of the individual and financial assistance will be negotiated. The maximum assistance payable will be the average redundancy payment calculated for all employees who are declared surplus had redundancy been an option.

10.6.2 Redeployment

For employees taking this option within the Public Service (and such other agencies as may be agreed) the same provisions shall apply as for clause 10.4.1. Time off shall be available for job seeking.

10.6.3 Leave Without Pay

The employee and Inland Revenue may agree to a defined period of leave without pay, with a preference to right of appointment to future vacancies. This may include an opportunity for retraining. Employees being considered for appointment must be able to show they have the capability to do the job.

10.6.4 Enhanced Early Retirement

Enhanced early retirement is available to employees who have been declared redundant. The amount of enhanced early retirement will be the equivalent to the person's redundancy entitlement.

Enhanced early retirement may be made available by Inland Revenue at any time to employees who are not affected if they are replaced by an unplaced employee.

10.7 Redundancy

Declaring employees redundant is a last option.

10.7.1 Employees who commenced employment with Inland Revenue from 1 July 1999

Where the options in clause 10.6 have been exhausted the employee shall 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 an employee has more than five years continuous service, when they will be paid an additional two weeks pay for each subsequent year.

The maximum redundancy compensation payable will be 45 weeks pay.

10.7.2 Employees who commenced employment with Inland Revenue prior to 1 July 1999

Redundancy will be paid as per the severance/redundancy provisions of the person's employment agreement as at 30 June 1999. The severance provisions that applied to Inland Revenue employees as at 30 June 1998 are attached in Appendices 1 and 2.

10.8 Sale or Transfer

In the event of restructuring, as defined in section 690I of the Employment Relations Amendment Act 2006, resulting in some or all employees no longer being required to perform work for Inland Revenue, Inland Revenue will explore and negotiate with the potential new employer whether it is in the position to offer employment to those potentially affected employees covered by this employment agreement.

In negotiating with the prospective employer the objective will be to arrange for the employee to be offered employment by the new employer on substantially the same or more favourable conditions of employment overall. As soon as possible after the commercial arrangements are finalised, the employee will be provided with information about the new employer, whether the employee will be offered employment by the new employer, the basis of any such offer, the timetable for transition, and the options available to the employee.

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

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 providing the information which is supplied and the manner in which it is supplied is consistent with Subpart 2 of the Employment Relations Amendment Act 2006.

Where an employee's employment is being terminated by Inland Revenue by reason of the sale, transfer or contracting out by Inland Revenue of the whole or part of its business, nothing will require Inland Revenue to pay redundancy to the employee if:

- the person or organisation acquiring the business or part being sold or transferred:
 - has offered the staff member employment in the business or part being sold or transferred, and
 - has agreed to treat the service as if it were continuous service with that person or organisation; and
- the conditions of employment being offered to the employee by the person or organisation acquiring the business or part being sold or transferred are substantially the same as or more favourable than, the employee's conditions of employment including:
 - any service related and redundancy conditions; and
 - any conditions relating to superannuation under the employment being terminated; and
- the offer of employment by the person or organisation acquiring the business, or part being sold or transferred is an offer to employ the employee in the business either:
 - in the same, or in a similar capacity as the one in which the employee was employed; or
 - in a capacity that the employee is willing to accept; and
 - that the employment remains in the local area.

The employee may, on a without prejudice basis, however, elect to seek suitable alternative employment with Inland Revenue through exploring available job vacancies, or redeployment or leave without pay options. This potential to seek alternative employment with the department will remain open up until the actual date of sale or transfer of the business or acceptance of an offer from the person or organisation acquiring the business, whichever is the earlier.

Formal notice of termination of employment will be issued in the event that an alternative position or arrangement with the department cannot be secured.

11 Integrity of the Tax System

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”.

11.1 Confidentiality

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

Inland Revenue will comply with the provisions of the Privacy Act 1993 and the Official Information Act 1982.

Employees are responsible for the security of any confidential and commercially sensitive information under their control or to which they 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.

Such is the importance of confidentiality of information that any breach may provide grounds for dismissal. Employees are reminded that breaches of confidentiality may also provide grounds for prosecution.

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. Any breach of this responsibility after employees have left Inland Revenue’s employment may similarly provide grounds for prosecution.

11.2 Conflict of Interest

Employees should ensure that they are not involved (directly or indirectly):

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

Employees 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 employees are in any doubt they should seek prior clarification from their manager.

11.3 Intellectual Property

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

12 Employment Relationship Problem Resolution

Inland Revenue, the unions and employees are committed to the resolution of employment relationship problems, including personal grievances and disputes, as close as possible to their point of origin.

Union members have the right to be represented by their union at any stage in the process of raising and seeking resolution of an employment relationship problem.

When there is a problem, Inland Revenue and the employee will:

- take reasonable steps to advise the other about the problem, and
- first seek to resolve the matter in discussions between the employee and manager, and
- normally follow any applicable internal procedures prior to seeking mediation assistance in accordance with the Employment Relations Act 2000.

Where the problem is not able to be resolved by discussion and the use of internal procedures, Inland Revenue and/or the employee may seek the assistance of a mediator.

The Mediation Service at MBIE will be the preferred provider for mediation assistance. The mediation service is confidential and aims to assist Inland Revenue and the employee in resolving the employment relationship problem.

If agreement cannot be reached with the assistance of the mediation service, the employee may submit a personal 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.

An employee is required to raise a personal grievance or dispute, or make reasonable steps to raise it, 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 their notice, whichever is the later.

If the employee wishes to raise a personal grievance or dispute after more than 90 days after the alleged action they must have Inland Revenue's agreement or apply to the Employment Relations Authority to do so.

Personal Grievances are defined in Section 103 of the Employment Relations Act 2000.

Appendix 1 – PSA Grand-parented Entitlements

Introduction

Staff employed before 1 July 1999 have some previous terms and conditions grand parented, that are not covered in the main body of this agreement.

The following sections highlight the terms and conditions that are affected by the PSA Collective Employment Contract (016), which have been protected for all current staff as at 1 July 1999, except for those staff employed in the Wellington Contact Centre. These staff have specified variations due to the terms of their employment in that business unit.

Long Service Leave

For those employees employed by Inland Revenue before 1 July 1999, long service leave shall be granted as follows:

Qualifying Service	Entitlement	No. of years after qualification that leave will be forfeited
10 years	2 weeks	5 years
15 years*	1 week	5 years
20 years	1 week	5 years

* Employees may elect to take the 15 years entitlement as 2 weeks' long service leave at 20 years.

Employees with more than 20 years service will become entitled to an additional one week's long service leave at the end of each five years continuous employment. For employees engaged before 1 July 1999 previous service will be taken into account in calculating an employee's entitlement to long service in terms of clause 1.8, "Recognition of Previous Service."

Retiring Leave

(a) Eligibility

On retiring from Inland Revenue, employees are entitled to receive retiring leave, as set out in (c) or (d) below, if they are eligible for NZ Superannuation or its successor, or if they have given one month's notice of their intention to retire and meet one of the following criteria:

- they have completed 40 years service, or
- they were appointed (or were last appointed) to the Public Service on or after 1 August 1964, and are aged 60 years or over, or
- they were appointed (or were last appointed) to the Public Service before 1 August 1964, have completed 40 years service, and are aged 60 years or over, or
- Inland Revenue has agreed to an earlier date.

(b) Part-time service

Part-time employees shall have retiring leave calculated on a pro-rata basis according to their record of service.

(c) Leave accrual

Employees eligible to retire, apart from those covered by clause (d) below, shall accrue retiring leave as follows:

Service	Entitlement	Max Entitlement
Up to 10 years' service	Nil	0
10 years' service	22 days	22
10-20 years' service	22 days plus 4.3 days per year for each year after 10 years' service	65
20-25 years' service	65 days	65
More than 25 years' service	65 days plus 4.4 days per year for each year after 25 years' service	131

For example: an employee retires after 27 years 240 days:

Service	Leave
25 years	65.0
2 years	8.8
<u>240 days</u>	<u>2.8932 (240÷365x4.4)</u>
27 years 240 days	76.6932 days

(Note: all service is calculated on the basis of a calendar year).

(d) Government Service Equal Pay Act 1960

Female employees appointed before 1 April 1962 who did not receive a benefit as a result of the Government Service Equal Pay Act 1960, shall be entitled to the following leave:

Qualification Required	Retiring Leave
Completion of 35 years service	131
Completion of 10 or more years service and retires at the age of eligibility for National Superannuation or older, or retires in terms of clause (a) above	Clause (c) above

(e) Previous Service

Previous service will be considered for crediting for retiring leave purposes in terms of the 'Crediting of Previous Service' clause in this Appendix. Where an employee has part-time service this will be pro-rated for the purpose of calculating retiring leave.

(f) Method of payment

Retiring leave shall be paid at the employee's option either in fortnightly instalments or as a lump sum.

(g) Anticipation of retiring leave

An employee who has more than 20 years' continuous service, or is eligible to retire on the grounds of age or service, shall be entitled to anticipate retiring leave.

(h) Medical Retirement

An employee who has established eligibility to retire on medical grounds shall be granted a minimum of 65 working days' retiring leave regardless of length of service, with the exception that an employee with more than 25 years' service may be granted additional leave in accordance with clause (c) above.

Resigning Leave

(a) Eligibility

Resigning leave is payable only to those employees who have given three months notice of resignation, and where the work record is satisfactory.

(b) Leave accrual

Resigning leave may be granted to employees who have not reached their retiring age at the following rate:

Service	Entitlement	Max Entitlement
Up to 20 years' service	nil	0
20 years' service	32 days	32
20-39½ years' service	32 days plus 1.44 days per year for each year after 20 years' service	60

For example: an employee resigns after 27 years 240 days:

Service	Leave
20 years	32.0
7 years	10.08
<u>240 days</u>	<u>0.9468 (240÷365x1.44)</u>
27 years 240 days	43.0268 days

(c) Impact of Long Service Leave

Where an employee has taken long service leave prior to resignation, the resigning leave due is to be reduced by the amount of long service leave taken. For each complete period of six months worked after the taking of long service leave, an additional credit of one day is to be granted up to a maximum of their long service leave entitlement.

(d) Resignation for ill health

Where an employee resigns on the grounds of ill health the full resigning leave entitlement will be granted and no reduction will be made for any long service leave taken.

(e) Impact of part-time service

Resigning leave entitlements for reduced hour or part-time employees will reflect the pattern of service of the employee.

(f) Previous Service

Previous service will be considered for crediting for resigning leave purposes in terms of the 'Crediting of Previous Service' clause in this Appendix.

Crediting of Previous Service

Staff employed prior to the commencement of the PSA contract 008 shall be entitled to the service recognition provisions of the Inland Revenue Department Collective Employment Contract (004 or 005) which expired on 29 February 1996, provided any such employee was a party to that contract.

Where previous service with other New Zealand organisations is seen to be relevant and valuable, Inland Revenue has the discretion to recognise it.

Previous service that ended with the employee accepting either a severance or enhanced early retirement payment under any restructuring and surplus staffing provisions of any organisation listed in Schedule 1 of the State Sector Act 1988 will not be recognised.

Payment to the Estate of a Deceased Employee

On the death of an employee, a cash grant in lieu of long service leave and retiring leave shall be approved for payment to the employee's estate. Any bereavement grant made under this agreement is to be deducted from any retiring leave entitlement.

Severance Compensation

Where the options for unplaced staff available under this agreement have been exhausted, the employee shall be given one month's notice and severance. The severance is made up of the following components:

(a) Severance Compensation

The severance component is as follows:

Completed years of continuous service	Percentage of gross salary
Less than one year	25.0%
Year 2 to Year 7 (inclusive)	4.0% for each year
Year 8 to Year 15 (inclusive)	5.0% for each year
Year 16 to Year 20 (inclusive)	3.5% for each year

The severance compensation for service is cumulative up to a maximum of 20 years' service. The maximum severance compensation payable is 106.5% of the total gross salary.

For employees who joined Inland Revenue on or from 1 July 1996, or for employees on Individual Contracts based on either the PSA Collective (004) or the IRD Collective (005), who joined the PSA CEC (011) after 1 July 1996, the maximum severance compensation payable is 100% of the employee's total gross salary.

(b) Payment for Dependants

- \$1200 for one person (other than a dependent child) who is dependent on the employee; and
- \$2400 for each dependent child of the employee.

(c) Cessation Leave

Cessation Leave in accordance with the table below will be paid, subject to the leave being reduced by the amount of paid anticipated retiring leave already taken.

Previous service will be considered for crediting for cessation leave purposes in terms of the Crediting of Previous Service clause in this Appendix.

Cessation leave accrues at the following rate:

Service	Entitlement (days)
Up to 5 years' service	0
5-10 years' service	22
10-15 years' service	44
15-25 years' service	65
More than 25 years' service	65 days plus 4.4 days per year for each year after 25 years' service up to a maximum of 131 days

For example: an employee receives a redundancy after 27 years 240 days:

<i>Service</i>	<i>Leave</i>
25 years	65.0
2 years	8.8
<u>240 days</u>	<u>2.8932 (240÷365x4.4)</u>
27 years 240 days	76.6932 days

Where an employee has previous part-time service, the entitlement to cessation leave will be reduced in proportion to the amount of time the employee worked reduced hours.

Earlier periods of service may be credited provided they:

- did not end with the employee accepting either a severance or an enhanced early retirement under restructuring or surplus staffing provisions; and
- the employee joined Inland Revenue within one month of leaving the previous employer.

(d) Other Leave

Outstanding annual leave and long service leave may be separately cashed up.

Appendix 2 – Taxpro Grand-parented Entitlements

Policy

Inland Revenue recognises that previous employment conditions covered some matters that it no longer wishes to offer new staff. Staff employed before 1 July 1999 will have some previous terms and conditions protected for the duration of their employment with Inland Revenue or until such time as they individually agree to change any or all of the protected provisions.

Guidelines

Staff on Inland Revenue Employment Contracts (014) & (015), who were employed at 1 July 1999 had some terms and conditions protected. These 'protected entitlements' are specified in the contract letter each individual staff member was given.

- Sick leave entitlements;
- Long service leave;
- Retiring leave (including medical retirement);
- Resigning leave;
- Death of an Employee with Protected Provisions;
- Crediting of previous service (including continuity of service);
- State Servant on Transfer;
- Remuneration;
- Information Technology remuneration;
- Severance Compensation;
- Equalisation allowance.

Sick Leave Entitlements

Protected Provisions

Sick leave granted in terms of this contract is not in addition to the special leave prescribed in the Holidays Act 1981.

Permanent Employees Appointed Prior to 12 March 1993

Permanent employees appointed to Inland Revenue prior to 12 March 1993 will receive the following sick leave entitlements on full pay based on their length of service:

Service	Entitlement
Over 9 months and up to 5 years	46 days less leave already taken
Over 5 years and up to 10 years	92 days less leave already taken
Over 10 years and up to 20 years	183 days less leave already taken
Over 20 years and up to 30 years	275 days less leave already taken
Over 30 years	365 days less leave already taken

With the change to the Human Rights Act there may be instances where staff will continue to work past the nominal retiring age of 65. Where staff have more than 40 years service the sick leave entitlement will continue to accumulate at the rate of 9 days a year.

Part-time Employees

Permanent part-time employees appointed to Inland Revenue prior to 12 March 1993 are entitled to sick leave on pay as above. A day is based on an employee's average working day (hours worked per week divided by 5).

Calculation of sick leave

Sick leave will be deducted in hours on the basis of the hours normally worked on that day, for both full and part-time employees. Working days only will be deducted.

On and from your next anniversary date after 23 April 2007 you may access an additional 2 days paid sick leave per annum (from 9 days per annum to 11 days per annum).

On and from your next anniversary date after the implementation date of CA 028, provided you have more than two years continuous service you may access up to 15 days paid sick leave per annum (from 11 days per annum to 15 days per annum).

Permanent Employees Appointed Since 12 March 1993

Permanent employees appointed to Inland Revenue since 12 March 1993 are entitled to the sick leave provisions as per Section 7.4 of Inland Revenue's Employment Contracts (as at 1 July 1999).

Long Service Leave Entitlements

Protected Provision

An employee who has attained an entitlement under either the 004 Collective Contract or 005 Individual Employment Contract will continue to be entitled to long service leave in terms of that contract.

Otherwise long service leave shall be granted as follows:

Service	Entitlement	No of years after qualification that leave will be forfeited
10 years	2 weeks	5 years
15 years*	1 week	5 years
20 years*	1 week	5 years

* Employees may elect to take the 15 year entitlement as 2 weeks' long service leave at 20 years.

20 years' Service

A further one week's long service leave will be credited at five-yearly intervals. This first entitlement under this provision will become available as follows:

- Employees who have completed more than 20 years' service, as at 1 July 1996, will be entitled to an additional one week's long service leave on 1 July 2001.

Employees who complete 20 years' service after the commencement of this contract will receive a further one week's long service leave on completion of 25 years' service.

Taking Leave

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

Part-time Employees

Reduced hours or part-time employees are to receive a pro-rata reduction of pay but not of time during long service leave.

Previous Service

Previous service will be considered for crediting for long service leave purposes in terms of "crediting of previous service" as set out in clause 1.8 of the Collective Agreement.

Qualifying Period

The qualifying period for long service leave shall cease on the day an employee retires, but excludes any additional service which may accrue as a result of retiring leave being paid fortnightly after the last day of duty.

Forfeiture of Entitlement

An employee who resigns or who has given notice of resignation, or who is dismissed, will forfeit any untaken long service leave to which they may be entitled.

Retiring Leave

Eligibility

Retiring leave as shown below shall be granted to all employees who have reached agreement with Inland Revenue on their date of retirement.

Part- time Service

Part-time employees shall have retiring leave calculated on a pro-rata basis according to their record of service.

Accrual

Employees having reached agreement on their date of retirement, apart from those covered in the Government Service Equal Pay Act 1960, shall accrue retiring leave as follows:

Service	Entitlement	Max Entitlement
Up to 10 years' service	Nil	0
10 years' service	22 days	22
10-20 years' service	22 days plus 4.3 days per year for each year after 10 years' service	65
20-25 years' service	65 days	65
More than 25 years' service	65 days plus 4.4 days per year for each year after 25 years' service	131

For example: an employee retires after 27 years 240 days:

Service	Leave
25 years	65.0
2 years	8.8
<u>240 days</u>	<u>2.8932</u> (240 divided by 365 x 4.4)
27 years 240 days	76.6932 days

(Note: all service is calculated on the basis of a calendar year).

Government Service Equal Pay Act 1960

Female employees appointed before 1 April 1962 who did not receive a benefit as a result of the Government Service Equal Pay Act 1960, shall be entitled to the following leave:

Qualification Required	Retiring Leave
Completion of 35 years service	131
Completion of 10 or more years service and having reached agreement on their retirement date	Same as prescribed in "leave accrual" above

Previous Service

Previous service will be considered for crediting for retiring leave purposes in terms of "crediting of previous service" as set out in clause 1.8 of the Collective Agreement.

Where an employee has part-time service this will be pro-rated for the purposes of calculating retiring leave.

Payment

Retiring leave shall be paid at the employee's option either in fortnightly instalments or as a lump sum.

Anticipating Leave

An employee who has more than 20 years' continuous service, or has reached agreement with Inland Revenue on their date of retirement, shall be entitled to anticipate retiring leave.

Medical Retirement

The Chief Executive may at their discretion approve the early retirement of an employee on medical grounds.

An employee who has established eligibility to retire on medical grounds shall be granted a minimum of 65 working days' retiring leave regardless of length of service, with the exception that an employee with more than 25 years' service may be granted additional leave as prescribed in "leave accrual" above.

Resigning Leave

Eligibility

Resigning leave is payable only to those employees who have given three months notice of resignation, and where the work record is satisfactory.

Leave Accrual

Resigning leave may be granted to employees who have not reached their eligibility to retire at the following rate:

Service	Entitlement	Max Entitlement
Up to 20 years' service	Nil	0
20 years' service	32 days	32
20 to 39 ½ years' service	32 days plus 1.44 days per year for each year after 20 years' service	60

For example: an employee resigns after 27 years 240 days:

Service	Leave
20 years	32.00
7 years	10.08
240 days	0.9468 (240 divided by 365 x 1.44)
-----	-----
27 years 240 days	43.0268 days

Impact of Leave

Where an employee has taken long service leave prior to resignation, the resigning leave due is to be reduced by the amount of long service leave taken. For each complete period of six months worked after the taking of long service leave, an additional credit of one day is to be granted up to a maximum of their long service leave entitlement.

Resignation for Ill Health

Where an employee resigns on the grounds of ill health the full resigning leave entitlement will be granted and no reduction will be made for any long service leave taken.

Impact on Part-time Service

Resigning leave entitlements for reduced hour or part-time employees will reflect the pattern of service of the employee.

Death of an Employee

Entitlements

On the death of an employee Inland Revenue may approve a cash (compassionate) grant to be paid to the employee's family. The value of the compassionate grant should reflect the staff member's length of current continuous service with Inland Revenue, salary, personal circumstances, other payments pending or already made.

A cash grant in lieu of long service leave and retiring leave shall be approved for payment to the employee's estate.

Any compassionate grant made is to be deducted from any retiring leave entitlement.

Special Duties Allowance

Eligibility

This is protected for those staff employed before 1 July 1999 who are receiving a Special Duties Allowance as at 1 July 1999. This is protected for the previously specified and agreed duration of the "acting" role. This also applies to any extension of the original pre 1 July 1999 agreement. Any future opportunities or agreements entered into post 1 July 1999 will be paid in accordance with clause 9.2 of this Collective Agreement.

A special duties allowance is payable when an employee:

- is required to perform the duties of a higher graded position while the incumbent is absent; AND
- performs the full range of duties and responsibilities, including planning and management; AND
- performs competently.

Qualifying Period

The employee must act in the higher position for 10 working days each time the special duties are worked. This may be up to two periods of not less than 5 days in that or a similar position.

Rate and Maximum

The allowance is payable at the rate of 7.5% of the acting employee's salary unless:

- only some of the duties and responsibilities are undertaken; OR
- there is a requirement to undertake the full duties and responsibilities but the employee is unable to do so; OR
- two or more employees are acting in the position

in which case a lower rate is payable.

Backdating

If an employee is appointed to a position where they had previously received a special duties allowance at the full rate, the effective date of the promotion may be backdated to the commencement of the allowance.

Severance Compensation

Entitlements Where all options and any other alternatives have been exhausted the employee shall be given one month's notice and severance. The severance is made up of the following components:

The severance component is as follows:

Completed years of continuous service	Percentage of gross salary
Less than one year	25.0%
Year 2 to Year 7 (inclusive)	4.0% for each year
Year 8 to Year 15 (inclusive)	5.0% for each year
Year 16 to Year 20 (inclusive)	3.5% for each year

The severance compensation for service is cumulative up to a maximum of 20 years' service. The maximum severance compensation payable is 106.5% of the total gross salary.

Note, for:

- Taxpro & IEC staff, and
- All employees who joined Inland Revenue on or from 1 July 1996, and
- Employees on individual contracts based on either the PSA Collective (004) or the IRD Collective (005), who joined the PSA Contract (011) after 1 July 1996,

the maximum severance compensation payable is 100% of the total gross salary.

- Payments for Dependents: \$1200 for one person (other than a dependent child) who is dependent on the employee and receives a gross income of less than \$178 per week; AND
- \$2400 for each dependent child of the employee.

Cessation Leave

Cessation leave in accordance with the table below will be paid, subject to the leave being reduced by the amount of paid anticipated retiring leave already taken.

Previous service will be considered for crediting for cessation leave purposes in terms of "crediting of previous service" earlier in this section.

Cessation leave accrues at the following rate:

Service	Entitlement (days)
Up to 5 years' service	0
5-10 years' service	22
10-15 years' service	44
15-25 years' service	65
More than 25 years' service	65 days plus 4.4 days per year for each year after 25 years' service up to a maximum of 131 days

For example: an employee receives a redundancy after 27 years 240 days:

SERVICE	LEAVE
25 years	65.0
2 years	8.8
<u>240 days</u>	<u>2.8932</u> (240 divided by 365 x 4.4)
27 years 240 days	76.6932 days

Where an employee has previous part-time service, the entitlement to cessation leave will be reduced in proportion to the amount of time the employee worked reduced hours.

Other Leave

Outstanding annual leave and long service leave may be separately cashed up.

Dependent Child

Means all children up to the age of 15 years and all children between the ages of 15 and 18 who are not:

- in paid employment; OR
- in receipt of a state benefit; OR
- in receipt of a basic grant or an independent circumstances grant under the Student Allowances Regulations, including those for whom employees are paying child support in terms of the Child Support Act 1991. Where both parents are declared surplus only one parent can claim for dependent children. It is the employee's choice as to which one claims.

Total Gross Salary

The basic taxable salary, plus overtime, plus regular taxable allowances paid on a continuous basis, which either attract overtime or penal payments or are paid on an hourly basis for all hours worked, plus penal payments (T1/4, T1/2, T1 and T2) or allowances in lieu thereof for those employees working shift hours of work.

In case of employees on parental leave, total gross earnings shall be the total gross salary at the time of taking leave.

Equalisation Allowance

Entitlements

Where necessary the employee's salary in the new position will be maintained by an ongoing equalisation allowance (abating by future salary increases) or at the employee's option a lump sum payment equivalent to the difference in salary over two years.

Any equalisation allowance granted after 31 July 1997 will be paid, at the employee's option either as:

- ongoing allowance (abating by future salary increases) for a period of 5 years; OR
- a lump sum equivalent to the salary difference over 2 years.

Where an employee established their right to retire within 5 years of their actual retirement date, they shall retain their current grade and salary unabated.

Where necessary the employee's salary in the new position will be maintained by an ongoing equalisation allowance (abating by future salary increases) or at the employee's option a lump sum payment equivalent to the difference in salary over two years. This applies to staff appointed to Inland Revenue prior to 1 July 1996 only.

Equalisation allowances granted after 31 July 1997 (and for new employees appointed after 1 July 1996) will be paid, at the employee's option either as:

- ongoing allowance (abating by future salary increases) for a period of 5 years; OR
- a lump sum equivalent to the salary difference over 2 years.

Where an employee established their right to retire within 5 years of their actual retirement date, they shall retain their current grade and salary unabated.

Appendix 3 – Pay Bands

	1 July 2015 (incl 1% increase)			
	65%	Minimum	100%	Maximum
BPSB	\$25,925	\$34,700	\$39,885	\$45,868
BPSC	\$28,798	\$38,544	\$44,304	\$50,950
BPSD	\$32,629	\$42,669	\$50,199	\$57,729
BPSE	\$37,692	\$49,290	\$57,988	\$66,686
BPSF	\$42,603	\$55,712	\$65,543	\$75,374
BPSG	\$47,743	\$62,433	\$73,450	\$84,468
BPSH	\$56,716	\$74,167	\$87,255	\$100,343
BPSI	\$64,506	\$84,354	\$99,240	\$114,126
BPSJ	\$71,507	\$93,509	\$110,010	\$126,512
BPSK	\$77,969	\$101,960	\$119,953	\$137,946
BPSL	\$88,077	\$115,178	\$135,503	\$155,828
INVA	\$35,362	\$46,243	\$54,403	\$62,563
INVB	\$42,603	\$55,712	\$65,543	\$75,374
INVC	\$47,743	\$62,433	\$73,450	\$84,468
INVD	\$56,716	\$74,167	\$87,255	\$100,343
INVE	\$64,506	\$84,354	\$99,240	\$114,126
INVF	\$74,686	\$97,667	\$114,902	\$132,137
INVG	\$80,883	\$105,771	\$124,436	\$143,101

Minimum increases to 87%

	1 July 2016 (incl 1% increase)			
	65%	Minimum	100%	Maximum
BPSB	\$26,185	\$35,853	\$40,284	\$46,327
BPSC	\$29,086	\$39,825	\$44,747	\$51,459
BPSD	\$32,956	\$43,096	\$50,701	\$58,306
BPSE	\$38,069	\$49,783	\$58,568	\$67,353
BPSF	\$43,029	\$56,268	\$66,198	\$76,128
BPSG	\$48,220	\$63,057	\$74,185	\$85,313
BPSH	\$57,283	\$74,909	\$88,128	\$101,347
BPSI	\$65,151	\$85,197	\$100,232	\$115,267
BPSJ	\$72,222	\$94,444	\$111,110	\$127,777
BPSK	\$78,749	\$102,980	\$121,153	\$139,326
BPSL	\$88,958	\$116,329	\$136,858	\$157,387
INVA	\$35,716	\$46,705	\$54,947	\$63,189
INVB	\$43,029	\$56,268	\$66,198	\$76,128
INVC	\$48,220	\$63,057	\$74,185	\$85,313
INVD	\$57,283	\$74,909	\$88,128	\$101,347
INVE	\$65,151	\$85,197	\$100,232	\$115,267
INVF	\$75,433	\$98,643	\$116,051	\$133,459
INVG	\$81,692	\$106,828	\$125,680	\$144,532

Minimum increases to 89%

1 July 2017 (incl 1% increase)				
	65%	Minimum	100%	Maximum
BPSB	\$26,447	\$36,211	\$40,687	\$46,790
BPSC	\$29,376	\$40,223	\$45,194	\$51,973
BPSD	\$33,285	\$43,527	\$51,208	\$58,889
BPSE	\$38,450	\$50,281	\$59,154	\$68,027
BPSF	\$43,459	\$56,831	\$66,860	\$76,889
BPSG	\$48,703	\$63,688	\$74,927	\$86,166
BPSH	\$57,856	\$75,658	\$89,009	\$102,360
BPSI	\$65,802	\$86,049	\$101,234	\$116,419
BPSJ	\$72,944	\$95,388	\$112,221	\$129,054
BPSK	\$79,537	\$104,010	\$122,365	\$140,720
BPSL	\$89,848	\$117,493	\$138,227	\$158,961
INVA	\$36,072	\$47,172	\$55,496	\$63,820
INVB	\$43,459	\$56,831	\$66,860	\$76,889
INVC	\$48,703	\$63,688	\$74,927	\$86,166
INVD	\$57,856	\$75,658	\$89,009	\$102,360
INVE	\$65,802	\$86,049	\$101,234	\$116,419
INVF	\$76,188	\$99,630	\$117,212	\$134,794
INVG	\$82,509	\$107,896	\$126,937	\$145,978

Minimum remains at 89%

Appendix 4 – Positions in Pay Band

Banded Pay Structure (BPS) - Jobs and bands by business group.

Business Transformation

Job Number	Position Title	IR Pay Band	Band parameters
675	Office Administrator	BPSE	85% - 115%

Change

Job Number	Position Title	IR Pay Band	Band parameters
1073	Senior Analyst	BPSI	85% - 115%
1074	Senior Advisor	BPSI	85% - 115%
1078	Senior Planning Advisor	BPSJ	85% - 115%
678B	Enterprise Portfolio Principal Analyst	BPSK	85% - 115%

Change - Enterprise Architecture

Job Number	Position Title	IR Pay Band	Band parameters
1042	Architect	BPSI	65% - 115%
894	Senior Enterprise Architect	BPSL	85% - 115%
1041	Senior Enterprise Solutions Architect	BPSL	85% - 115%

Change - Portfolio Delivery

Job Number	Position Title	IR Pay Band	Band parameters
817	Advisor Capability & Business Support	BPSG	85% - 115%
805	Capability Advisor	BPSI	85% - 115%
1039	Practice Coordinator	BPSE	85% - 115%
923	Senior Advisor Capability & Business Support	BPSI	85% - 115%
1038	Senior Advisor Capability & Practice Support	BPSI	85% - 115%
806B	Senior Analyst EPMO	BPSI	85% - 115%
818	Team Administrator	BPSD	85% - 115%

Change - Service Design & Implementation

Job Number	Position Title	IR Pay Band	Band parameters
891	Business Analyst	BPSG	85% - 115%
812	Business Designer	BPSG	85% - 115%
898	Business Rules Analyst	BPSG	85% - 115%
896	Business Rules Architect	BPSK	85% - 115%
897A	Business Rules Author	BPSF	85% - 115%
899	Business Rules Centre Coordinator	BPSE	85% - 115%
811	Capability Advisor	BPSJ	85% - 115%
813	Design Lead	BPSH	85% - 115%
535	Design Portfolio Lead	BPSJ	85% - 115%
669B	e-Business Senior Consultant	BPSJ	85% - 115%
344	Project Coordinator	BPSF	85% - 115%
892	Senior Business Analyst	BPSH	85% - 115%
897B	Senior Business Rules Author	BPSH	85% - 115%
900B	Senior Business Rules Business Advisor	BPSJ	85% - 115%
1098	Technical Advisor	BPSH	85% - 115%

Corporate Services - Communications & Inquiry

Job Number	Position Title	IR Pay Band	Band parameters
795	Administration Assistant, Corporate Communications	BPSD	85% - 115%
181	Senior Advisor (Corporate Accountability)	BPSH	85% - 115%

Corporate Integrity & Assurance - Procurement

Job Number	Position Title	IR Pay Band	Band parameters
1001	Commercial Engagement Specialist	BPSH	85% - 115%
1002A	Procurement Specialist	BPSG	85% - 115%
873	Purchasing Officer Procurement	BPSE	85% - 115%
1000	Purchasing Team Leader	BPSG	85% - 115%
1136	Senior Probity Specialist	BPSJ	85% - 115%
1002B	Senior Procurement Specialist	BPSI	85% - 115%

Corporate Integrity & Assurances - Risk & Assurance

Job Number	Position Title	IR Pay Band	Band parameters
668	Administrator (Integrity Assurance)	BPSE	85% - 115%
840	Administrator (Internal Audit)	BPSE	85% - 115%
153	Advisor (Integrity Assurance)	BPSG	85% - 115%
213	Advisor Risk Services	BPSF	85% - 115%
221	Auditor Internal Audit	BPSG	85% - 115%
211	CAAT Analyst	BPSH	85% - 115%
409	Personal Assistant to National Manager	BPSD	85% - 115%
152	Senior Advisor Integrity Assurance	BPSH	85% - 115%
212	Senior Advisor Risk Services	BPSH	85% - 115%
215	Senior Auditor (Internal Audit)	BPSH	85% - 115%

Information, Intelligence & Communications - Analytics & Insight

Job Number	Position Title	IR Pay Band	Band parameters
80	Analyst	BPSG	65% - 115%
1014	Compliance Strategist	BPSL	85% - 115%
229	Investigator (Computer Tax Audit)	INVC	65% - 115%
188	National Advisor (NARU)	BPSJ	85% - 115%
1015	Principal Advisor Compliance Planning & Development	BPSL	85% - 115%
888	Principal Advisor Evaluation	BPSK	85% - 115%
555	Principal Analyst	BPSK	85% - 115%
907	Researcher/Evaluator	BPSH	85% - 115%
79	Senior Analyst	BPSI	85% - 115%
228	Senior Investigator (Computer Tax Audit)	INVF	85% - 115%
889	Senior Researcher/Senior Evaluator	BPSI	85% - 115%
1016B	Senior Strategy Advisor	BPSJ	85% - 115%
1016A	Strategy Advisor	BPSH	85% - 115%
855	Team Administrator	BPSD	85% - 115%
579	Team Leader	BPSI	85% - 115%

Information, Intelligence & Communications - Communications

Job Number	Position Title	IR Pay Band	Band parameters
182	Advisor (Corporate Accountability)	BPSG	85% - 115%
145A	Communications Advisor	BPSG	65% - 115%
724A	Customer Information Advisor	BPSG	65% - 115%
90	Editor	BPSE	85% - 115%
478	Personal Assistant to Corporate Affairs	BPSD	85% - 115%
1124	Principal Advisor Communications	BPSK	85% - 115%
787B	Principal Content Management Specialist	BPSI	85% - 115%
145B	Senior Communications Advisor	BPSH	85% - 115%
766	Senior Communications Advisor/Editor PAD	BPSH	85% - 115%
787A	Senior Content Management Specialist	BPSH	85% - 115%
724B	Senior Customer Information Advisor	BPSH	85% - 115%
245	Senior Editor	BPSG	85% - 115%
784B	Senior Web Content Editor	BPSG	85% - 115%
785B	Senior Web Specialist	BPSH	85% - 115%
1125	Team Leader	BPSH	85% - 115%

Information, Intelligence & Communications – Communications (cont)

Job Number	Position Title	IR Pay Band	Band parameters
784A	Web Content Editor	BPSE	65% - 115%
501	Web Publishing Advisor	BPSE	85% - 115%
785A	Web Specialist	BPSG	65% - 115%

Information, Intelligence & Communications - Customer Strategy

Job Number	Position Title	IR Pay Band	Band parameters
1118	Senior Advisor Planning	BPSH	85% - 115%

Information, Intelligence & Communications - Information Management

Job Number	Position Title	IR Pay Band	Band parameters
1134	Senior Advisor Information Management	BPSI	85% - 115%

Information, Intelligence & Communications - Stakeholder Relations

Job Number	Position Title	IR Pay Band	Band parameters
2	Advisor Ministerial Services Drafting Unit	BPSG	85% - 115%
460	Analyst Stakeholder & Relationship Management	BPSE	85% - 115%
425	Case Management Officer	BPSE	85% - 115%
676	Correspondence Coordinator (Hamilton)	BPSC	85% - 115%
614	Editorial Advisor Ministerial Services	BPSG	85% - 115%
1130	Senior Advisor Diversity	BPSH	85% - 115%
564	Senior Advisor Stakeholder Engagement	BPSH	85% - 115%
688	Senior Officer (Ministerial Services)	BPSF	85% - 115%
424	Senior Analyst Stakeholder Relations	BPSH	85% - 115%
612	Workflow Coordinator	BPSC	85% - 115%

Office of the Chief Tax Counsel

Job Number	Position Title	IR Pay Band	Band parameters
459	Advisor Technical Services	BPSG	85% - 115%
1035	Business Analyst OCTC	BPSG	85% - 115%
199	Information & Research Officer	BPSE	85% - 115%
1033	Information Processes Coordinator	BPSF	85% - 115%
91	Information Services Librarian	BPSF	65% - 115%
856	Instructional Designer	BPSH	85% - 115%
266	Learning and Development Advisor	BPSF	85% - 115%
205	OCTC Personal Assistant/Team Secretary	BPSD	85% - 115%
202	PA to Chief Tax Counsel	BPSF	85% - 115%
679	Programme Coordinator, Public Rulings	BPSG	85% - 115%
863B	Senior Solicitor I/Senior Tax Advisor I	BPSI	85% - 115%
863C	Senior Solicitor II/Senior Tax Advisor II	BPSK	85% - 115%
832	Senior Tax Trainer and Developer	BPSI	85% - 115%
1034	Senior Technical & Liaison Advisor	BPSH	85% - 115%
863A	Solicitor/Tax Advisor	BPSG	65% - 115%
580	Team Leader Administrative Services	BPSF	85% - 115%
864	Technical Training & Development Coordinator	BPSD	85% - 115%

People & Culture

Job Number	Position Title	IR Pay Band	Band parameters
798	Business Optimisation Advisor	BPSH	65% - 115%
880A	Payroll Officer	BPSE	85% - 115%
1044	Personnel Services Officer	BPSC	85% - 115%
880B	Senior Payroll Officer	BPSF	85% - 115%
881B	Senior System Administrator	BPSH	85% - 115%
881A	System Administrator	BPSF	85% - 115%
906	Team Leader Delivery National L&D	BPSH	85% - 115%
19	Trainer National L&D	BPSF	85% - 115%

Policy & Strategy - Strategic Planning

Job Number	Position Title	IR Pay Band	Band parameters
861	Senior Advisor, Strategic Planning	BPSJ	85% - 115%
576	Strategic Analyst (Corporate Strategy)	BPSH	85% - 115%

Performance, Facilities & Finance

Job Number	Position Title	IR Pay Band	Band parameters
806A	Analyst EPMO	BPSH	85% - 115%
267	Business Management Services Administrator	BPSD	85% - 115%
803	Business Optimisation Systems Administrator	BPSE	85% - 115%
376C	F&P Accountant (experienced)	BPSG	85% - 115%
376B	F&P Advisor (experienced)	BPSG	85% - 115%
376A	F&P Analyst (experienced)	BPSG	85% - 115%
20E	F&P Assistant Accountant	BPSF	85% - 115%
20D	F&P Assistant Advisor	BPSF	85% - 115%
20C	F&P Assistant Analyst	BPSF	85% - 115%
163D	F&P Crown Advisor (Cash Management)	BPSD	85% - 115%
163C	F&P Graduate Accountant	BPSD	85% - 115%
163B	F&P Graduate Advisor	BPSD	85% - 115%
163A	F&P Graduate Analyst	BPSD	85% - 115%
376D	F&P Planner (experienced)	BPSG	85% - 115%
379C	F&P Senior Accountant (reporting to a Team Leader)	BPSH	85% - 115%
379G	F&P Senior Accountant (reporting to Manager)	BPSH	85% - 115%
379B	F&P Senior Advisor (reporting to a Team Leader)	BPSH	85% - 115%
379F	F&P Senior Advisor (reporting to Manager)	BPSH	85% - 115%
379A	F&P Senior Analyst (reporting to a Team Leader)	BPSH	85% - 115%
379E	F&P Senior Analyst (reporting to Manager)	BPSH	85% - 115%
20A	F&P Senior Crown Revenue Advisor	BPSF	85% - 115%
379D	F&P Senior Planner (reporting to a Team Leader)	BPSH	85% - 115%
379H	F&P Senior Planner (reporting to Manager)	BPSH	85% - 115%
20B	F&P Senior Shared Services Advisor	BPSF	85% - 115%
163E	F&P Shared Services Advisor	BPSD	85% - 115%
632	F&P Team Leader Portfolio	BPSI	85% - 115%
1057	Facilities Management Optimisation Advisor	BPSH	65% - 115%
358	Information Analyst - Records	BPSE	85% - 115%
548	Personal Assistant to Financial Controller	BPSD	85% - 115%
904	Principal Advisor - Finance & Planning	BPSK	85% - 115%
792	Property & Assets Advisor	BPSG	85% - 115%
884	Property Coordinator	BPSF	85% - 115%
389	Records Officer	BPSD	85% - 115%
1007	Senior Facilities Management Advisor	BPSH	85% - 115%
799	Team Administrator	BPSD	85% - 115%
633	Team Leader - Finance & Planning (Operations)	BPSG	85% - 115%
87	Team Leader (BMSD)	BPSG	85% - 115%
878	Team Leader (Service Desk & Systems)	BPSH	85% - 115%
1083	Technical Accountant	BPSH	85% - 115%
85	Facilities Management Officer	BPSC	85% - 115%

Service Delivery - General

Job Number	Position Title	IR Pay Band	Band parameters
872	Events Coordinator	BPSE	85% - 115%
294	Technical & Service Advisor	BPSG	85% - 115%
238	Service Officer - LE & Special Audit	BPSE	85% - 115%

Service Delivery - Business Planning & Integration

Job Number	Position Title	IR Pay Band	Band parameters
242	Advisor (IRS)	BPSG	85% - 115%
1106	Advisor Planning & Reporting	BPSG	85% - 115%
1143	Compliance Strategist - BPI	BPSL	85% - 115%
348	Economist (IRS)	BPSH	85% - 115%
1025A	Interventions Advisor	BPSG	85% - 115%
1108	Principal Advisor Capability	BPSK	85% - 115%
1104	Principal Advisor Change/Integration	BPSK	85% - 115%
1109	Principal Advisor Compliance	BPSL	85% - 115%
1024	Principal Interventions Advisor	BPSL	85% - 115%
1105	Senior Advisor Planning & Reporting	BPSH	85% - 115%
1025B	Senior Interventions Advisor	BPSH	85% - 115%
1144B	Senior Strategy Advisor - BPI	BPSJ	85% - 115%
1144A	Strategy Advisor - BPI	BPSH	85% - 115%
1107	Team Administrator	BPSD	85% - 115%

Service Delivery - Collections

Job Number	Position Title	IR Pay Band	Band parameters
1012	Advisor/Analyst Collections	BPSG	85% - 115%
919A	Business Analyst	BPSG	85% - 115%
782A	Collections Officer (Level 1)	BPSD	65% - 115%
782B	Collections Officer (Level 2)	BPSE	85% - 115%
537	National Advisor Collections	BPSJ	85% - 115%
781	Recovery and Enforcement Specialist	BPSH	85% - 115%
1013	Senior Advisor/Analyst Collections	BPSH	85% - 115%
1094	Team Administrator	BPSD	85% - 115%
1006	Team Leader Collections	BPSH	85% - 115%

Service Delivery - Customer Services

Job Number	Position Title	IR Pay Band	Band parameters
887A	Advisor/Analyst	BPSG	65% - 115%
1018	Business Support Administrator	BPSD	85% - 115%
902A	Community Compliance Officer Level 1	BPSE	85% - 115%
902B	Community Compliance Officer Level 2	BPSF	85% - 115%
673	Community Relationships Advisor	BPSF	85% - 115%
594	Community Relationships Leader (Customer Services)	BPSI	85% - 115%
674	Community Relationships Representative	BPSE	85% - 115%
770	Customer Service Specialist - Advanced	BPSE	85% - 115%
769B	Customer Service Specialist (Applied)	BPSD	85% - 115%
769A	Customer Service Specialist (Fundamental)	BPSC	65% - 115%
64	Help Desk Operator (Call Centres)	BPSF	85% - 115%
823	Learning & Development Coordinator	BPSF	85% - 115%
436A	Revenue Assessment Officer Level 1	BPSB	85% - 115%
436B	Revenue Assessment Officer Level 2	BPSC	85% - 115%
887B	Senior Advisor/Analyst	BPSH	85% - 115%
783	Team Leader Assistance (Customer Services)	BPSG	85% - 115%
903	Team Leader Community Compliance (Customer Services)	BPSH	85% - 115%
66	Team Leader Help Desk (Customer Services)	BPSG	85% - 115%
434	Team Leader Operations Delivery (Customer Services)	BPSG	85% - 115%
704	Trainer/Coach/Facilitator	BPSE	85% - 115%
1045	Workplace Services Officer - Service Delivery	BPSC	85% - 115%

Service Delivery - Investigations & Advice

Job Number	Position Title	IR Pay Band	Band parameters
920	Senior Advisor Investigations & Advice	BPSH	85% - 115%
477	Compliance Support Officer	BPSB	85% - 115%
764	Document Management Software Coordinator & Trainer	BPSE	85% - 115%
237	Investigations and Legal Officer (Bus Services)	BPSF	85% - 115%
754	Investigations and Legal Officer Special Audit	BPSF	85% - 115%
27A	Investigations Officer (L1)	INVA	85% - 115%
517	Investigations Team Leader	INVE	85% - 115%
27B	Investigator (L2)	INVB	85% - 115%
27C	Investigator (L3)	INVC	85% - 115%
27D	Investigator (L4)	INVD	85% - 115%
743	Learning & Development Advisor - Assurance	BPSG	85% - 115%
40	Legal Executive - LTS	BPSD	85% - 115%
552	Principal Advisor	BPSL	85% - 115%
25	Senior Investigator	INVF	85% - 115%
808	Senior Solicitor	BPSK	85% - 115%
809	Senior Technical Advisor	BPSK	85% - 115%
573A	Solicitor Level 1	BPSF	65% - 115%
573B	Solicitor Level 2	BPSG	85% - 115%
573C	Solicitor Level 3	BPSH	85% - 115%
518	Specialist Investigation Team Leader	INVG	85% - 115%
796	Team Leader (Large Enterprises)	BPSI	85% - 115%
750	Team Leader LTS	BPSK	85% - 115%
24A	Technical Advisor Level 1	BPSF	65% - 115%
24B	Technical Advisor Level 2	BPSH	85% - 115%

Service Delivery - Litigation Management

Job Number	Position Title	IR Pay Band	Band parameters
500	Document Management Coordinator	BPSD	85% - 115%
525	Legal Clerk	BPSD	85% - 115%
1003	Litigation Support Officer	BPSC	85% - 115%
208B	Solicitor (Intermediate)	BPSH	85% - 115%
208A	Solicitor (Junior)	BPSF	65% - 115%
208C	Solicitor (Senior)	BPSK	85% - 115%
736A	Team Leader (Document Management)	BPSF	85% - 115%
736B	Team Leader (Legal Clerks)	BPSF	85% - 115%

Service Delivery - Performance & Optimisation

Job Number	Position Title	IR Pay Band	Band parameters
302B	Advisor Event Delivery Coordination	BPSG	65% - 115%
303	Advisor Knowledge Base	BPSE	85% - 115%
302C	Advisor LoLA	BPSG	65% - 115%
1029	Advisor Performance & Optimisation	BPSG	85% - 115%
456	Advisor, Returns & Event Delivery	BPSG	85% - 115%
723	Developer (Content Formatting)	BPSG	65% - 115%
1017	Group Coordinator Performance & Optimisation	BPSD	85% - 115%
922	Principal Advisor (Continuous Improvement)	BPSK	85% - 115%
560	Relationship Manager	BPSI	85% - 115%
1011	Senior Advisor Performance & Optimisation	BPSH	85% - 115%
722	Senior Developer (Content Formatting)	BPSH	85% - 115%
729	Service Analyst	BPSH	85% - 115%
703A	Team Leader (Returns & Event Delivery)	BPSH	85% - 115%

Technology, Strategy & Operations

Job Number	Position Title	IR Pay Band	Band parameters
991	Configuration & Asset Manager	BPSH	85% - 115%
972	Desktop Service Specialist	BPSG	85% - 115%
969	Enterprise Capacity Planner	BPSI	85% - 115%
876	ICT Business Engagement Manager	BPSK	85% - 115%
977	Incident Manager	BPSI	85% - 115%
34	Information Communication Technology Support Analyst	BPSF	65% - 115%
975	IT Continuity of Operations Specialist	BPSG	85% - 115%
994A	IT Delivery Lead	BPSH	85% - 115%
963	IT Specialist	BPSF	65% - 115%
993B	Performance Engineer - Intermediate	BPSH	85% - 115%
993A	Performance Engineer - Junior	BPSF	65% - 115%
960	Principal IT Consultant	BPSL	85% - 115%
959	Principal Technology Consultant	BPSL	85% - 115%
1097	Process Improvement Specialist	BPSH	85% - 115%
970	Resource Planner	BPSG	85% - 115%
974	Risk Management Specialist	BPSG	85% - 115%
992B	Security Consultant	BPSI	85% - 115%
992A	Security Specialist	BPSG	85% - 115%
168	Senior Advisor Decision Support	BPSH	85% - 115%
905	Senior Analyst Estimates & Feasibility	BPSH	85% - 115%
976	Senior Commercial & Relationship Manager	BPSK	65% - 115%
875	Senior ICT Analyst	BPSH	85% - 115%
961	Senior IT Consultant	BPSI	85% - 115%
994B	Senior IT Delivery Lead	BPSK	85% - 115%
962	Senior IT Specialist	BPSG	85% - 115%
967	Senior Test Analyst	BPSH	85% - 115%
964	Senior Test Consultant	BPSK	85% - 115%
966	Senior Test Engineer	BPSI	85% - 115%
868	Service Desk Analyst	BPSE	85% - 115%
761A	Service Support Analyst - Intermediate	BPSD	85% - 115%
761B	Service Support Analyst - Senior	BPSE	85% - 115%
971	Team Administrator	BPSD	85% - 115%
968	Test Analyst	BPSF	65% - 115%
965	Test Manager	BPSI	85% - 115%
973	Transition Specialist	BPSG	85% - 115%

Generic

Job Number	Position Title	IR Pay Band	Band parameters
31	Personal Assistant	BPSD	85% - 115%

Senior Management Support

Job Number	Position Title	IR Pay Band	Band parameters
845	Administrative Assistant	BPSC	85% - 115%
546	PA to Deputy Commissioner/Chief Officer	BPSF	85% - 115%

Signed by:




Naomi Ferguson
Commissioner of Inland Revenue
Te Tari Taake

21/8/15
Date



Erin Polaczuk
for the New Zealand Public Service Association
Te Pūkenga Here Tikanga Mahi Incorporated (PSA)

21/08/2015
Date



Raewyn Jecentho
Authorised representative of Taxpro Incorporated

21/8/2015
Date