

Memorandum of Agreement

Between

The Ministry of Finance and the Ministry of Government Services  
("the Employer")

And

Ontario Public Service Employees Union  
("the Union")

**Workforce Adjustment Measures related to  
Corporate Tax Administration Redesign ("CTAR")**

WHEREAS the Crown in Right of Ontario (Ontario) is involved in the transfer of certain responsibilities, currently housed within the Corporate Tax Division, Ministry of Finance, to the Crown in Right of Canada (Canada);

AND WHEREAS the parties recognize that due to the size and complexity of this transfer the movement of employees and functions from Ontario to Canada will occur at various timeframes (yet to be determined) over a period of several years;

AND WHEREAS the parties recognize that the transfer of these functions to Canada will present unique workforce adjustment challenges, specifically for those employees currently holding classified positions within the Corporate Tax Division which will be subject to the transfer;

AND WHEREAS the parties intend to enter into an Agreement to implement special measures that will:

- (1) reduce the impact on full-time classified employees in Corporate Tax positions; and
- (2) provide the employer with an increased flexibility to temporarily fill vacancies in Corporate Tax Division positions between the date of this Agreement and the date when the transfer will be fully completed;

THEREFORE, on a without prejudice or precedent basis, the parties agree to implement the following measures:

## **A. CTAR-Specific Lateral Transfers**

This agreement provides that employees in positions in the Corporate Tax Division which will be transferred to Canada may exercise their rights to a lateral transfer to identified full-time, permanent vacancies in positions elsewhere within the Tax Revenue Division (Appendix A) or such other Divisions within Ministry of Finance as the parties agree (Appendix B). Appendices A and B list both the positions from which the employee will be transferring (“home position”) and the position into which the employee may transfer (“new position”), which, in some cases, will provide employees with greater transfer rights than those which would normally be provided to employees.

### **1. Eligible Vacancies:**

- a) Only the vacancies in permanent, full-time positions listed in Appendices A and B are considered appropriate for lateral transfer under the terms of this Agreement. Any vacancy must receive surplus clearance prior to being made available to employees under this Agreement.
- b) In cases where a job competition is underway for a New Position, listed in Appendix A or B, upon the date of execution of this memorandum of agreement, the vacancy will become eligible for lateral transfer under the terms of this Agreement provided a job offer has not been extended to a candidate. The parties agree that the competition in such a case is considered to have been legitimately cancelled and its cancellation will not be challenged through grievance or any other means.
- c) By mutual agreement in writing, the parties may add further positions to the list in Appendices A and B. These additional positions will be considered for lateral transfer commencing on the date of such written agreement.

### **2. Eligible Employees:**

Only full-time classified employees in the Corporate Tax program whose work will be transferred to the Canada Revenue Agency are eligible to laterally transfer per the terms of this Agreement.

### **3. Relocation Expenses:**

Employees transferring under the terms of this Agreement are not eligible for relocation expenses.

### **4. Process:**

- a) Employees interested in lateral transfer under this Agreement must submit a completed lateral transfer request form. The completed form must be on record with the Ministry of Finance Human Resources Branch at the time surplus clearance for a vacancy listed in the attached Appendices is received by the Ministry.

- b) Where more than one employee is eligible for lateral transfer in accordance with this Agreement, the transfer will be awarded to the individual with the highest seniority.
- c) Once an employee accepts a New Position, at the discretion of the employer, the employee may be temporarily assigned back to his or her former Home Position, in Corporate Tax, until such time as the employee's specific work is transferred to the Canada Revenue Agency or earlier. At that time, the temporary assignment to their Home Position will end and the employee will assume his or her New Position. For clarity, while the employee is assigned back to his or her Home Position in Corporate Tax, the Corporate Tax position shall be considered to be the employee's headquarters for the purposes of travel and/or meal expenses.

Duration of Appointment

Eligible to Compete

2 years	4 months before the end of the appointment period
3 years	5 months before the end of the appointment period
4 years	6 months before the end of the appointment period
5 years	7 months before the end of the appointment period

- c) For a period of one (1) year after the release of a limited term employee, he or she may apply for vacancies advertised under article 6 or 56 of the collective agreement.

**3. Pregnancy and Parental Leaves:**

Notwithstanding section B, paragraph 6 of this Agreement:

- a) articles 50.3.1, 50.3.2, 50.3.3, 50.7, 51.5.1, 51.5.2, 51.7, 76.3.1, 76.3.2, 76.3.3, 76.7, 77.5.1, 77.5.2 and 77.7 of the collective agreement shall not apply to a limited term employee; and
- b) the entitlement of such an employee to be reinstated ceases when his or her appointment expires.

**4. Other Benefits:**

Notwithstanding section B, paragraph 6 of this Agreement:

Long Term Income Protection

- a) the maximum coverage under article 42 for a limited term employee shall be for a period of twenty-four (24) months or to the date of expiry of the employee's limited term appointment, whichever is less.
- b) the employee's rights and the employer's obligations under articles 37.2 (b), 38.1.2(a) and 38.3 shall expire upon the expiry of the same period of twenty-four (24) months or the date of expiry of the employee's appointment, whichever occurs first.

Dental Plan

Notwithstanding section B, paragraph 6 of this Agreement, the benefits for limited term employees shall be subject to the same limitations as those for full-time classified employees, and subject to the further limitation that employees shall not be reimbursed for orthodontic services.

**5. Termination of Employment**

- a) The release of a limited term employee during his or her term of employment, for reasons other than cause, and the termination of employment upon the expiry of the term shall not

be considered to be a dismissal and shall not give rise to an alleged violation of the collective agreement.

- b) In the event of the release of a limited term employee during his or her term of employment, for reasons other than cause, the employee shall be given sixteen (16) weeks' written notice of termination or an amount equal to sixteen (16) weeks of regular wages in lieu of notice. Severance pay shall be given in accordance with the *Employment Standards Act*.

**6. Other Applicable Articles**

Except as otherwise provided in this memorandum of agreement, the following provisions of the central collective agreement apply to limited term appointment employees: 1, 2, 3, 4, 5, 6, 9, 10.1, 12, 13, 14, 15, 16, 17, 18, 21, 22, 23, 24, 25.1, 27, 28, 29, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 79, and 80. Parts A, C and appendices 1 and 8 of Part D of the unified bargaining unit collective agreement also apply.

**7. Duration of Agreement**

The terms of this Agreement come into effect the date a Memorandum of Agreement is signed with the Canada Revenue Agency regarding the transfer of Corporations Tax Administration from the Province of Ontario. This Agreement may be terminated by either party with 30 days' notice in writing to the other party.

Dated this 13<sup>TH</sup> day of December 2006.

For the Union:

A. Demarecki  
Les H.A.  
B. Marchand  
May Simpson  
[Signature]  
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For the Employer:

Marie E. Crane  
Nickel Nigus  
Matt Snyder  
Scott Macklem  
Mary-Ruth Sturch  
[Signature]  
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APPENDIX A

The following positions within Ministry of Finance are considered suitable for the purpose of transfers within the terms of this Agreement:

<b>HOME POSITION IN CORPORATE TAX</b>	<b>“New” POSITION IN TAX REVENUE DIVISION</b>
Tax Auditor 1	Tax Auditor 1
Tax Auditor 2	Tax Auditor 2
Tax Auditor 3	Tax Auditor 3
Tax Auditor 4	Tax Auditor 4
Tax Auditor 5	Tax Auditor 5 (if established)
RTO Admin Support Clerk (OAD 08) • Field Audit Administrative Clerk	Operations Support Clerk (OAD8) ~ CASB-RST
RTO Admin Support Clerk (OAD 08) • Desk Audit Administrative Clerk	Operations Support Clerk (OAD8) ~ CASB-RST
Records Management Clerk (OAD 3)	File Clerk (OAD 3) ~ CASB-MFTT & ITRP
Account Maintenance Clerk (OAD 6)	Control Clerk (OAD 6) –CASB-ITRP
Interest and Penalty Assessor (OAD 9)	Verification Officer (OAD 9) ~ CASB-ITRP
Compliance Officer (OAD 9)	Verification Officer (OAD9) ~ CASB-ITRP
Junior Screener (FO 1)	Junior Financial Analyst (FO 1) ~ SMSB
Accounts Control Clerk (OAG9)	Senior Revenue Control and Accounts Officer (OAG9) CASB-RST

APPENDIX B

The following positions are currently located in the Revenue Operations and Client Services Branch of the Corporate & Quality Service Division in the Ministry of Finance and would be considered suitable for transfer under the terms of this Agreement:

<b>HOME POSITION IN CORPORATE TAX</b>	<b>POSITION OUTSIDE TAX REVENUE DIVISION</b>
WorkFlow Control Clerk (OAD 5) (Returns Processing)	Mail Clerk (OAD 5)~ Mailroom