

**LETTER OF AGREEMENT
VIRTUAL WORK ARRANGEMENTS**

The parties agree to sign a Letter of Agreement with respect to Virtual Work Arrangements that will not form part of the collective agreement.

Letter of Agreement Between the Canada Revenue Agency (CRA) and the Public Service Alliance of Canada – Union of Taxation Employees (PSAC-UTE) with Respect to the Directive on Virtual Work Arrangements

In keeping with the Employer's Directive on Virtual Work Arrangements, this letter of agreement is to confirm the parties' shared understanding on virtual work arrangements: work performed by an employee from an alternate location other than a CRA designated worksite.

The parties acknowledge that:

1. Virtual work arrangements can be initiated by the employee, are voluntary and require the mutual agreement of the employee and the Commissioner of the CRA or the delegated authority in accordance with the Delegation of Human Resources (HR) Authorities.
2. Virtual work arrangements are subject to regular review (at least annually) and may be terminated by either party at any time with reasonable notice.
3. A virtual work arrangement is not a right or an entitlement of the employee unless agreed upon in connection with the duty to accommodate.
4. Rights, obligations and responsibilities of the parties will be agreed upon in advance of any virtual work arrangement coming into effect. Any arrangement may be modified with the mutual agreement of the parties.
5. Employee requests for virtual work agreements will be considered on a case-by-case basis and in consideration of operational requirements and other relevant factors. If a request is denied, the employee will be provided with reasons in writing for the denial.

CRA Panel on Virtual Work Agreements

The Letter of Agreement provides for the creation of a panel to address the employee's dissatisfaction with a decision resulting from the application of the Employer's Directive on Virtual Work Arrangements and the CRA's Rollout of on-site presence, which may be amended from time to time.

The parties recognize:

- That this letter of agreement does not negate any grievance rights as outlined in the *Federal Public Sector Labour Relations Act* and relevant regulations.
- The importance of a consistent application of the Employer's Directive on Virtual Work Arrangements which accounts for the CRA's realities and operations.

- The creation of such a panel to address matters related to virtual work arrangements support informal discussions and satisfactory resolution of such matters.

Based on the above recognition, the parties agree that:

- The CRA and the PSAC-UTE will develop terms of reference for the creation of a panel to address dissatisfaction with a decision resulting from the application of the Employer's Directive on Virtual Work Arrangements and the CRA's Rollout of on-site presence.
- These terms of reference will incorporate the following principles:
 - The creation of a panel with equal representation from the CRA and the PSAC-UTE that will review decisions resulting from the application of the Employer's Directive on Virtual Work Arrangements and the CRA's Rollout of on-site presence.
 - If no settlement has been reached prior to the final step of the grievance procedure Prescribed in the collective agreement, the employee may refer the grievance to the panel established for this purpose, at which point the grievance will be held in abeyance pending the completion of the review by the panel.
 - The panel will review the submissions presented by the parties and submit a recommendation to the Assistant Commissioner of the Human Resources Branch in accordance with the Delegation of Human Resources (HR) Authorities for decision making as part of the final level in the grievance procedure.
 - This process will proceed on a trial basis for the duration of this letter of agreement.

Joint Consultation Forum on the CRA's Directive on Virtual Work Arrangements

The CRA also commits to establishing a Joint Consultation Committee for the review of the CRA's Directive on Virtual Work Arrangements.

The Joint Consultation Committee will:

- Be co-chaired by the CRA and the PSAC-UTE who will guide the work of the Joint Committee.
- Be comprised of an equal number of representatives of the CRA and PSAC-UTE.
- Subject to the co-chairs' pre-approval, subject-matter experts (SME) may be resourced by the CRA and invited to contribute to the discussions, as required.
- Will meet within ninety (90) days of the signing of the collective agreement and will endeavour to complete this consultation process within one (1) year from the initial Committee meeting.

Information

- In addition to the above, the Employer, subject to the *Access to Information Act and Privacy Act*, will endeavour to share information and consult regularly with the PSAC-UTE on opportunities and challenges related to virtual work arrangements including data collected related to the above CRA panel on virtual work arrangements, where available.

This letter of agreement expires on October 31, 2025.