



#### Telework Update

Every so often I am asked about telework and whether it is going to continue or will all employees be required to return to the office full time. Now that weather and safety leave is all but eliminated and the building is open, I've gotten even more of these questions.

To be very clear, no one in NTEU has any specific information on this. However, it's deeply believed that the agency will be hard pressed to force employees who have been teleworking for almost a year, back into the building.

As NTEU predicted, telework is working. If it continues to work and as long as the taxpayers continue to be serviced, I see no avenue for the agency to go back to pre-covid days and bring everyone back. I do assume that at some point they will begin to follow the contract which states that employees must come in 2 times a pay period (generally for team meetings) but again, I do not see telework being eliminated.

To be sure, this does not mean that your home is now your POD. Article 50 section 2K outlines 9 different reasons why an employee's telework agreement may be suspended, modified or terminated. Employees are going to want to make sure that they maintain the highest working levels when at home. Should you not, it's possible the agency may require you to return to the office. But this is as an individual, not as a whole. Again, telework appears to be working which is why I do not believe that it will be eliminated but as individuals, we want to make sure we are working to our highest levels to maintain telework.

\*\*\*\* Please note that the suggestion that telework will continue is purely my opinion based on what I have seen with the telework program, the length of time we have been working it, and my understanding of the processes. The agency has not committed one way or the other at this point.





I have approved leave and the building is closed due to snow (or any other reason) do I get admin leave?

With this question, we generally have 2 categories of employees: telework ready employees and office employees.

#### **Telework Ready Employees**

A telework ready employee (Article 50 Section 7B) is an employee who has an approved telework agreement and who has the necessary equipment to work at home and the actual work to do. As we have discussed before, there are a lot of perks to teleworking. Over the past year people have saved hundreds of dollars in gas money, hundreds/ thousands of miles on their cars, hundreds in oil changes etc... Teleworkers also have the benefit of waking up shortly before their shift without having to prepare to come into work. There are other great benefits to teleworking that, in my opinion far outweigh the drawbacks.

However, one of the drawbacks is that if you are teleworking, if the building is closed, you must continue to work. In this situation, if you have approved leave, you can cancel your leave but you will be required to work. If you choose to cancel your leave, you should do so as early as possible.

#### **Office Employees**

Those employees who work in the office and who are not telework ready and who do not have leave on that day would get admin time for the time the building is closed. Article 36 section 15 D1 and section 15 F discusses leave on the day of a building closing. If you have approved leave on the day the building is closed, you can cancel your leave if the reason for the leave is "frustrated".

When negotiating this provision in the contract, the agency made the strong argument that an employee sitting on a beach in Bermuda shouldn't receive admin leave when that person had no intent to work and clearly their leave was not "frustrated" by the weather. However, if you were supposed to fly to Bermuda and your flight was canceled, you could cancel your leave. If you had a pre-approved sick day for a doctor's appointment but it was canceled, you can cancel your leave and get admin. If you were supposed to go to Boston for the day with your family but you weren't able to, you can cancel your leave and get admin. Basically, if the reason for your use of leave gets canceled, you can also cancel your leave and get admin time.

If you plan to cancel your leave, management may ask for documentation. In some instances, you will not have any and we will have to deal with that as it comes. You will want to contact your manager as soon as possible, preferably prior to the start of your shift... preferably the day before if possible. The longer you wait to cancel your leave, the harder it gets and the more hills we would have to climb if there was a grievance.

If you have any questions on this do not hesitate to contact NTEU!





In honor of Black History Month, NTEU and Chapter 68 is celebrating the contributions of two pioneers in medicine. Dr. Rebecca Lee Crumpler was the first Black female physician in the United States, and Mary Eliza Mahoney was the first Black woman awarded a nursing degree. Let's celebrate these trailblazers.

## Black History Month 2021

**Dr. Rebecca Lee Crumpler** battled profound prejudice against her race and gender to become the first Black female doctor in the United States. After earning her medical degree in 1864, Dr. Crumpler was drawn to Richmond, Va., where she cared for freed slaves after the Civil War.

NTEU honors the brave trailblazers of yesterday and the healthcare professionals making a difference today.



lew England Female Medical College in 1860

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## Black History Month 2021

#### Mary Eliza Mahoney

overcame discrimination in the nursing field to become the first Black licensed nurse in 1879. After retiring from a 40year career in nursing, Mahoney continued to fight for women's rights and was among the first women registered to vote in Boston after the 19th Amendment was ratified in August 1920.



NTEU honors the brave trailblazers of yesterday and the healthcare professionals making a difference today.

NTEU National Treasury Employees Union

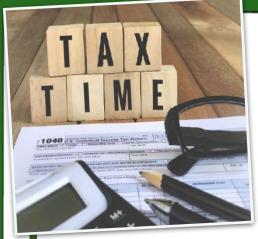
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Page 4 of 11



#### Tax Compliance: Employee's Rights and Responsibilities

Employees are held to a higher standard when it comes to being compliant with the filing and paying of taxes. This is a very true statement, there is no getting around it. A bargaining unit employee must be compliant with their federal tax obligations. There is a fine line that one must draw when determining the intent of an individual. This is very often a subjective matter. Understanding the system that makes these determinations is a crucial part of educating yourself and ensuring that you are being compliant with your tax obligations.

This issue is covered under Section 1203 (b)(8) "Willfully failing to file a tax return on or before its due date, unless it is due to reasonable cause. Willful failure to file any tax return required under the Internal Revenue Code of 1986 on or before the date prescribed therefore (including any extensions), unless such failure is due to reasonable cause and not to willful neglect." Section 1203 (b)(9) covers "Willfully understating federal tax liability. Willful understatement of Federal tax liability, unless such understatement is due to reasonable cause and not to willful neglect."

"Willful means the voluntary intentional violation of a known legal duty for which there is no reasonable cause."

The Employee Tax Compliance Program sets out twice a year to identify potential non-compliance issues. It is very important that you respond immediately to any inquiry you may receive from ETC asking you to clarify a potential issue. Do not panic if you receive this kind of inquiry. This inquiry is meant to give you an opportunity to explain your situation. You have the right to consult with the Union during this process. It's important to explain your situation completely and try to leave very little room for assumptions on the behalf of the deciding official. An employee is given the opportunity to correct any mistakes that may have been made on the tax return in question, or set up payment arrangements if necessary.

There are some things you need to be aware of when filing taxes. Not being able to pay is not a reason to not file your tax return. If you are due a refund, you are still required to file your return or file an extension by the due date of the return. It is your responsibility to check your return before submitting it to the IRS even if you go to a tax preparer. Having an outstanding debt that may offset your refund is not reasonable cause for failure to file your tax return or extension timely. Any time you are able to file/pay timely and you instead make a decision not to comply with your tax obligation this is considered "Willful". It is better to file the return or extension timely and then take the opportunity to sort through whatever your compliance issues are.

The recommendation to either close the issue or to forward it to Labor Relations and Management is the next step in this process. You have the right to be notified of the decision. Management has an obligation to meet with you prior to proposing discipline, and you have a right to have Steward present at that meeting. Please keep in mind that **NTEU68** is always available to help employees. If the issue you need assistance with is out of scope for the Union, we'll get you the resources you need to resolve your problem.

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# **Tax Prep and Filing**

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Member Benefit

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The National Treasury Employees Univ

Tax Prep & Fil

### JUST FOR NTEU MEMBERS

NTEU is pleased to offer our members access to:

REE



REE electronic filing for federal and state returns

**IRS-certified experts for** federal tax help

Stop paying to do your taxes. With NTEU you get more.

To get started, visit **NTEU.org/taxbenefit** 



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Who is eligible for 12 weeks of paid parental leave?

**Answer:** Permanent employees and term employees whose term is at least one year are eligible. Employees must be scheduled to work at least 1,250 hours per calendar year and have had their current federal job for at least one year in order to be eligible. If you are eligible for 12 weeks of unpaid leave under the Family and Medical Leave Act, you're eligible for 12 weeks of *paid* leave under the Federal Employees Paid Parental Leave Act.

#### 2. Is this benefit retroactive for those whose child was born or adopted prior to Oct. 1, 2020?

**Answer:** No. Even if your baby was born on Sept. 30, 2020 at 11:59 p.m., you're not eligible. The baby has to be born or adopted on or after Oct. 1, 2020.

#### 3. When can paid parental leave be taken? Is it only for the birth or adoption of infants?

**Answer:** Paid leave is only available to federal employees within the first year after the child's birth or adoption. If the leave is taken months after the child is born, the leave must be taken in order to provide care for the child, i.e. there is no paid parental leave if the child is already in daycare.

#### 4. Does the program impose a return-to-work requirement for those who receive paid parental leave?

**Answer:** Yes. Federal employees must sign a document that guarantees that they will return to work at their federal job for at least 12 weeks following the receipt of paid parental leave. The 12-week post-leave obligation is the same no matter whether the employee uses all 12 weeks of paid parental leave or some smaller amount of leave.

If you do not fulfill this return-to-work requirement, you must repay the agency the entire amount of the salary paid during the leave. Agencies can decide whether to require repayment of the government's contribution to your health insurance under the Federal Employee Health Benefits Program (FEHBP) from the paid leave period if you fail to return for the post-leave 12 weeks.





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5. Are employees able to treat the birth or adoption of multiples as discrete births or adoptions and thus take 12 weeks of paid leave for each twin (or triplet, etc.)?

**Answer:** No. Each birth or adoption "event" is treated as one birth or adoption for purposes of the paid leave benefit. However, if a person gives birth more than once in a 12-month period or adopts children more than one time in a 12month period, the employee can receive a full 12 weeks of paid parental leave for each birth or adoption, provided that no unpaid FMLA leave has been taken in the previous 12 months. If FMLA leave has been take in the 12 months prior to the birth or adoption, the paid leave entitlement will be reduced by the amount of unpaid FMLA leave taken in the previous 12 months.

#### 6. Can having approved FMLA effect PPL?

**Answer:** Yes. If an employee is on approved FMLA or used FMLA within one yearof the date their PPL would start then it would temporarily reduce the hours of approved PPL. Example: Employee has FMLA that was approved on 06/28/2020, gave birth on 02/28/2021, and at that point already had used 180 hours of FMLA that started on 06/28/2020 then they would only receive 300 hours of PPL right after birth. They would be able to get the remaining 180 hours after their FMLA expired on 06/27/2021 and they would have 1 yr from 02/28/2021 to use it. This is to prevent what the law might refer to as double dipping, as PPL is a substitute for FMLA.

7. (Question from Devon) If you are a seasonal employee who has taken PPL, are then furloughed and enter nonwork status (NWS) while you are fulfilling your 12week work obligation after your PPL leaves does your time in nonwork status (NWS) count towards the 12-week work obligation?

**Answer:** No. The 12-week work obligation includes only those periods during which the employee is in duty status. Any periods of paid or unpaid leave or time-off (including holidays), other periods of non-duty status (e.g., furlough or AWL), or periods or intermittent work during the use of PPL, do not count towards the 12-week service agreement. Any periods of non-duty status will extend how long it will take for the employee to fulfill the 12-week work obligation.

Additional Links

https://www.govinfo.gov/content/pkg/FR-2020-08-10/pdf/2020-14832.pdf

https://irssource.web.irs.gov/Lists/Timekeeping/DispItemForm.aspx?ID=99

Febru ary 2021 Volume XXXIX

Page 8 of 11

NTEU Chapter 68 Pul cation



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When you belong to NTEU, you stand with thousands of members united in their belief that the work of the federal government makes a difference to our country. Together we are dedicated to improving the working lives of the federal employees. Visit <u>www.nteu.org/join</u> to get started and welcome.

#### Join NTEU ONLINE







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**NTEU CHAPTER 68** 

Our mission is to organize federal employees to work together to ensure that every federal employee is treated with dignity and respect.

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