

ALTERNATIVE WORK SCHEDULES
MEMORANDUM OF UNDERSTANDING
DETROIT DISTRICT - NTEU CHAPTER 24

1. Alternative work schedules (AWS) shall be established in accordance with appropriate regulations and law, the National Agreement, and the Memorandums or Understanding on Alternative Work Schedules/Staggered Work Hours.
2. All functions will maintain program coverage on each workday and during the normal work hours of 8:00 a.m. to 4:30 p.m. Management will determine the number of employees necessary for office coverage during these hours.
3. Intermittent employees are excluded from coverage under AWS. In those instances in which an intermittent has been selected on a temporary basis :or a regularly scheduled full-time tour of duty, he/she will be given the opportunity to request the alternative work schedule available in the unit to which temporarily assigned.
4. Part-time employees are covered by flexitour and may earn credit hours. They must arrange their schedules on an individual basis with their managers. The maximum number of credit hours they may carry over to a new pay period may not exceed one quarter of the hours of their biweekly basic work requirement.
5. The alternative work schedules available in the Detroit District are: flexitour with credit hours and 5/4/9. Under flexitour with credit hours, the basic work requirement is five 8-hour days per week, under 5/4/9, employees work 8 nine hour days, 1 eight hour day, and have 1 non work day each pay period.

FLEXITOUR WITH CREDIT HOURS

1. Core hours are 9:30 a.m. - 3:00 p.m. Available tours of duty are 6:30 a.m. - 3:00 p.m.; 7:00 a.m. - 3:30 p.m.; 7:30 a.m. - 4:00 p.m.; 8:00 a.m. - 4:30 p.m.; 8:30 a.m. - 5:00 p.m., 9:00 a.m. - 5:30 p.m., and 9:30 a.m. - 6:00 p.m. Within this general framework, the following restrictions apply:

a. Examination Division:

(1) All general program IRA groups, IRA training groups, excise tax, estate and gift tax group(s), and engineers may start no earlier than 8:00 a.m.

(2) IRA's and TA's in PSP may start no earlier than 7:00 a.m.

(3) Large case and computer audit may start no earlier than 7:00 a.m. based on the availability of the taxpayer's facility.

(4) Tax auditors may start no earlier than 7:00 a.m., and no later than 9:00 a.m.; office audit receptionist will work 7:15 a.m. - 3:45 p.m.

(5) Clericals in PSP, review, tax shelter, tax protestor, and strike force may start no earlier than 7:00 a.m.

b. Collection Division:

(1) All field revenue officers may start no earlier than 7:00 a.m.

(2) Other contact personnel may start no earlier than 8:00 a.m.

(3) Special Procedures function may start no earlier than 7:00 a.m.

(4) Tellers may start no earlier than 7:00 a.m.

(5) ACS Branch, Collection Division:

1. Seasonal employees have the same options as permanent full-time employees.

2. In investigation units I and II, all starting times are available.

3. In research units I, II, and III, and contact units I and II, employees may start no earlier than 8:00 a.m. There must be program coverage from 8:00 a.m. - 5:30 p.m. in the research units and from 8:00 a.m. - 5:00 p.m. in the contact units. Employees assigned to the contact/research shift unit will remain on their current tours of duty.

Taxpayer Service Division:

(1) The only starting time available is 8:00 a.m., except for TSS's in headquarters walk-in.

(2) The only tour of duty available to personnel in outstate posts-of-duty is 8:00 a.m. - 4:30 p.m.

(3) TSS's in headquarters walk-in may start no earlier than 7:00a.m. (There must be TSS coverage from 8:00 a-m. - 4:30 p.m.)

(4) TSR's in headquarters walk-in may only work 8:00 a.m. - 4:30 p.m.

(5) The only tour of duty available to permanent, full-time employees and to seasonals assigned to the toll-free branch is 8:00 a.m.- 4:30 p.m.

d. ADP:

(1) The staff secretary and ACS computer operators are excluded from AWS.

2. A maximum of two credit hours may be earned each day at the election of the employee with prior managerial approval. Employees may also earn up to eight credit hours on a non-duty day (includes Saturday, Sunday, and holidays).

3. Flexitour with credit hours may not be used to create a 5/4/9 schedule in segments where it is not available nor may they be used to create a 4/10 schedule. Subject to this restriction, the following provisions apply:

- a. Credit hours must be earned before they are used.
- b. Credit hours may be earned and used in' the same day if there is a pre-existing balance.
- c. Credit hours will be approved upon request provided productive work is available in the manager's judgement.
- d. Use of credit hours will be approved upon request absent severe work interruption.
- e. Use of credit hours may be used in order to vary the length of the work day or work week..

f. Credit hours may be earned and used in one-half hour increments as long as they total one or two hours each day.

4. A maximum of 24 credit hours may be carried into a new pay period.

5. The current lunch period will not be affected by flexitour. An employee may, with approval, use earned credit hours in conjunction with the established lunch period.

5/4/9 WORK SCHEDULE

1. Employees on a 5/4/9 work schedule cannot earn and use credit hours.

2. Management has the right to determine the percentage of employees who may take the same day off. The determination of non-work days will be based upon employees request and IRS seniority. Ties will be broken by SCD.

3. Core hours are 9:00 a.m. - 3:30 p.m. Available tours of duty are 6~30a.m. - 4:00 p.m.; 7:00 a.m. - 4:30 p.m.; 7:30 a.m. - 5:00 p.m.; 8:00 a.m. - 5:30 p.m.; 8:30 a.m. - 6:00 p.m.; and 9:00 a.m. - 6:30 p.m. Within this, general framework, the following restrictions apply:

a. Examination Division:

(1) All general program IRA groups, IRA training groups, excise tax, estate and gift tax, large case, computer audit group(s), IRA and TA in PSP, and engineers may start no earlier than 8:00 a.m..

(2) Tax auditors may start no earlier than 7:00 a.m.

(3) The office audit receptionist is excluded from 5/4/9.

(4) Clericals in PSP, review, tax shelter, tax protestor, and strike force may start no earlier than 7:00a.m.

b. Collection Division:

(1) All field revenue officers may start no earlier than 7:00

(2) Other contact personnel may start no earlier than 8:00 a.m.

(3) Special Procedures function may start no earlier than 7:00 a.m.

(4) Tellers may start no earlier than 7:00 a.m.

(5) ACS Branch, Collection Division:

1. Seasonal employees have the same options as permanent full-time employees.

2. In investigation units I and II, all starting times are available.

3. In research units I, II, and III, and contact units I and II, employees may start no earlier than 8:00. There must be program coverage from 8:00 a.m. - 5:30 p.m. in the research units and from 8:00 a.m. - 5:00 p.m. in the contact units.

4. Employees assigned to the contact/research shift unit are excluded from 5/4/9.

c. Taxpayer Service Division:

(1) Intermittents, seasonals, personnel in outstate posts-of-duty, and TSR's in headquarters walk-in are excluded.

(2) The only starting time available, except for TSS's in headquarters walk-in, is 8:00 a.m.

(3) TSS's in headquarters walk-in, may start no earlier than 7:00 a.m.

(4) No employees on a 5/4/9 schedule may have Monday as their non-work day.

d. ADP:

The staff secretary and ACS computer operators are excluded.

GENERAL PROVISIONS

1. It is recognized that Management may establish other special hours of duty to meet program needs. In addition, Management retains the right to adjust the number and types of employees assigned to a work schedule. NTEU does not waive any right contained in the Civil Service Reform Act to negotiate over management initiated changes in tours of duty.
2. An employee's regularly scheduled tour of duty will be established upon implementation of the alternative work schedule and will be permanently in effect. Subsequent changes may be requested quarterly.
3. Employees will submit their first and second preferences for starting time of their permanent tour of duty. Conflicts will be resolved based upon greatest length of IRS service. Ties will be broken by Service Computation Date (SCD).
4. If there are not enough volunteers for a required starting time, management will solicit employees. If necessary, employees will then be assigned a tour of duty in reverse seniority based upon length of IRS service, regardless of grade. Ties will be broken by Service Computation Date (SOD).
5. For all employees except office auditors, a request for a permanent change in tour of duty will be submitted by the 23rd of the last month of the quarter, i.e., March, June, September, and December. The manager's decision will be issued by the 28th of the month. If approved, the change will become effective on the first day of the new quarter.
6. For scheduling purposes, it will be necessary for office auditors to request a permanent change in tour of duty by the 15th of the second month of the quarter, i.e., February, May, August, and November. The manager's decision will be issued by the 20th of the month. If approved, the change will become effective on the first day of the new quarter.
7. Requests for temporary deviations in a tour of duty and other requests for permanent changes will be handled on a case by case basis.
8. Unless selected for a specific tour of duty, when an employee is assigned to a different group, he/she will be given his/her choice of tours available in the new group.
9. Employees in travel or training status or on detail will adhere to the tour of duty of the organizational segment to which they are temporarily assigned and will be given a choice if more than one tour of duty is available.
10. When an employee takes leave, he/she must use a combination of annual leave, sick leave, compensatory time, or credit hours to equal the number of hours of the regularly scheduled tour of duty which are not being worked.

11. Current sign-in/sign-out procedures will not be affected by this agreement.

12. If an employee is demonstrating performance deficiencies, or time and attendance problems, his/her AWS privileges may be revoked. If the employee works a tour of duty different than the manager, the manager can return him/her to the normal tour of duty. This is for the purpose of providing additional guidance and assistance to help the employee improve his/her performance. When revocation results from time and attendance problems, a memo will be issued to the employee so advising. The change will be effective the next full pay period. Revocation of AWS privileges for performance deficiencies will occur only after the employee has been counseled concerning the performance deficiency and has received written notice that if the deficiency does not improve within the next 30 days, the flexitour privilege will be revoked and the employee will be returned to the normal tour of duty. The flexitour privilege will be revoked for an initial period not to exceed three months. If at the end of that period the manager determines that sufficient progress has been made, the employee will be returned to his/her selected tour of duty.

13. Participation in AWS is optional. An employee may choose to remain on or return to a scheduled ten day 8-hour tour of duty. If an employee on AWS wishes to return to a ten day 8-hour tour of duty, it will be effective by the next pay period. Office auditors change in schedule will be effective when the projected schedule permits.

14. This agreement will be implemented no later than 31 days after signing by both parties.

15. Within 15 days of the signing of this agreement, a copy will be distributed to all employees in the district. A copy of this agreement will be provided to all new employees.

16. This agreement may be reopened by mutual agreement.

/s/
John O. Hummel

District Director

June 23, 1986

Date

/s/
Dale Bodinus

President, NTEU Chapter 24

7-21-86

Date