

## **Memorandum of Agreement**

**Between**

**The Ontario Public Service Employees Union (OPSEU)  
("The Union")**

**And**

**The Ministry of Revenue  
("The Employer")**

The parties agreed to establish a sub-committee of the Ministry Employee Relations Committee, to be known as the OPSEU CTAR Working Group, to discuss the impact of a single federal corporate tax administration on Ministry of Revenue employees (CTAR).

The purposes of the Working Group are to discuss Ministry of Revenue plans and approaches for managing staff through the transfer, agreeing upon creative solutions to mitigate the effects of the changes on Corporations Tax employees, while maintaining the staffing complement to meet the organizational needs of the Employer.

In keeping with these purposes, and in light of the conclusion, effective July 31, 2007, of a Human Resources Agreement with the Canada Revenue Agency, the parties agree to the following:

1. The parties agree that the Ministry of Revenue has made a reasonable attempt to conclude a Human Resources Agreement with the Canada Revenue Agency (CRA), in accordance with Appendix 18 and related articles of the OPSEU Collective Agreement.
2. The Ministry of Revenue (MOR) acknowledges that, despite those efforts, the Ministry was unable to obtain job offers containing seniority recognition. Accordingly, all Corporations Tax directly-impacted employees will have the right to decline CRA job offers pursuant to Article 6.6 of Appendix 18 of the OPSEU Collective Agreement and access their entitlements pursuant to Article 20B (Employment Stability) of the OPSEU Collective Agreement.
3. Similarly, MOR employees who are deemed to have declined CRA job offers as a result of unsuccessful completion of the security check required by the CRA under the Human Resources Agreement, shall be eligible for their entitlements under Article 20B (Employment Stability) of the OPSEU Collective Agreement.
4. The point at which Article 20B entitlements are triggered remains to be determined by the Ministry based on operational and other considerations and shall be discussed in advance with the Working Group.
5. The parties further agree that OPSEU-represented employees who are offered, and accept, employment with the Canada Revenue Agency pursuant to the Human Resources Agreement:
  - will receive severance entitlements pursuant to Article 53 or 78 of the Collective Agreement, and
  - will receive a job offer acceptance incentive in the amount of one week's pay for every completed year of continuous service, and
  - will waive all other OPSEU Collective Agreement entitlements, and

- will terminate their service with the Ministry on April 2, 2008, or on another date to be specified by the Ministry in accordance with the provisions of Sections 16.0 (Maternity/Parental Leave), 17.0 Leaves of Absence and 18.0 Long-Term Income Protection (LTIP)/Workforce Safety and Insurance Board (WSIB) of the Human Resources Agreement.
6. Where an employee accepts a job offer from the Canada Revenue Agency and is re-appointed to a position within the Ontario Public Service within twenty-four (24) months of their start date with the CRA, the employee shall repay to the Ministry a sum of money equal to the amount paid upon accepting a job offer and exiting the OPS, excluding Termination Payment received under Article 53 or 78 of the OPSEU Collective Agreement. In this circumstance, the employee's continuous service date, for all purposes except Article 53 or 78 (Termination Payments), shall be deemed to include both service up to the last day of active work and the accumulation of service after the date of re-appointment. The new service date for purposes of termination pay shall be the date on which the employee recommences work.
  7. Through the Working Group, the parties will continue to discuss strategies and tactics to support employee preferences and to explore creative opportunities to meet mutual interests.
  8. This agreement is made without prejudice or precedent.

Dated this 30<sup>TH</sup> of July, 2007

X. Demareski  
For OPSEU

Michele Trigu  
For the Employer

B. Marchese  
For OPSEU

[Signature]  
For the Employer

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For OPSEU

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For the Employer

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For OPSEU

[Signature]  
For the Employer