

**MEMORANDUM OF AGREEMENT
BETWEEN
THE INTERNAL REVENUE SERVICE
AND
THE NATIONAL TREASURY EMPLOYEES UNION**

This agreement is entered into pursuant to the provisions of the Federal Service Labor Relations Statute, 5 USC 7101 et seq., between the Internal Revenue Service (Employer) and the National Treasury Employees Union (NTEU), collectively referred to as the “Parties”, over the nationwide Embedded Quality (EQ) initiative in SB/SE and W&I Accounts Management and Compliance Services.

Section 1. Definition

Improved quality is an ongoing Service goal and a major focus area for both the Small Business/Self-Employed Division and the Wage and Investment Division. In an effort to standardize the data collected for both quality and performance reviews, the same type of EQ data collection instrument (DCI) will be used. Under the EQ Initiative, employees will be rated on each applicable aspect of the CJE's separately. In addition, EQ is not intended to alter the weight assigned to individual CJE's or aspects. As a result of this initiative, employees will receive feedback focused on their performance and how it relates to applicable critical job elements. In addition, the Employer will be able to more accurately determine training needs.

Section 2. Coverage.

The Employer has determined that all employees in SB/SE and W&I Accounts Management and Compliance Services are covered without regard to job series.

Section 3. Scope

- A. Impacted employees are those employees who may be subject to either CQRS/PAS reviews, local reviews or managerial reviews, which would utilize an EQ DCI.

- B. The Employer has determined that the EQ database will be used by managers, CQRS/PAS quality reviewers, local quality reviewers, lead CSRs/technical leads (all work leaders) and secretaries. As it is necessary for the performance of their duties, CQRS/PAS and local quality review staff members will have access to quality review data. As it

is necessary for the performance of their duties, managers will have access to review data.

- C. The Employer has determined it will use the nationally developed EQ DCI to rate (yes/no) each applicable attribute to collect information for use in the preparation of employee evaluations.
- D. The Service has determined that it will use the nationally developed EQ DCI to collect information to assess the organization's product quality.

Section 4. CQRS/PAS and Local Quality Review

- A. To improve the accuracy of customer service provided to taxpayers, the Employer has determined that the purpose of the CQRS/PAS reviews is to:
 - 1) assess and evaluate the overall quality of the Accounts Management and Compliance Services functions and;
 - 2) provide non-evaluative data for the managers' consideration in identifying training needs, skill enhancement, etc. for individual employee development. All reports generated will identify the report as non-evaluative.
- B. The CQRS/PAS and local reviews will identify the employee and the work group so that review data generated by CQRS/PAS can be shared at the site, workgroup and the employee level.
- C. The Employer has determined that employees who perform local quality review duties will continue to conduct quality assessments that are based on the needs of the campus or call site. The review data captured by the local quality reviewers will not serve as a component of an employee's annual appraisal.

- D. The Employer has determined that all quality reviewers will receive training on the use of the new EQ DCI. No quality reviewer will be evaluated on the use of the new DCI until they attend training. Additionally, quality reviewers will not assume new duties outside of the scope of their current position description and critical job elements as a result of the EQ Initiative.

- E. Upon request, NTEU National Headquarters will be provided with a copy of the CQRS/PAS quality assessment quarterly report. The report will reflect the scores for each campus and call site for each month represented in the noted quarter. Local Chapters will be able to access CQRS/PAS quality assessment reports from the IRS Intranet site.

- F. An impacted employee will receive a copy of all their individual quality reviews.

Section 5. Managerial Reviews

- A. Employees will be monitored for evaluative purpose consistent with local practices in accordance with the National Agreement. Only calls monitored in their entirety will be used for evaluative purposes. This will include any account related documentation that an employee has prepared.

- B. Evaluative recordation will be provided to employees as a result of the monitoring of communications with taxpayers, in accordance with Article 12, Section 9 of the National Agreement.

- C. When a Lead conducts a review the results will not become evaluative until the manager reviews the DCI, places their signature on the results, and shares the information with the employee.

- D. Employees will have the opportunity to provide comments on evaluative recordation in accordance with Article 12, Section 9B of the National Agreement.

- E. The employer will counsel employees in relation to their overall performance rating on an as needed basis in accordance with Article 12 Section 4M.

- F. The EQ evaluative review data will serve as one factor in developing an employee's annual performance appraisal. Other factors to be considered include, but are not limited to, employee input, rebuttals of monitoring sheets, and self-documentation of performance in accordance with Article 12 Section 4G, 4H, and P1 (a), 9B and 9D of the National Agreement.

- G. All evaluative recordation will be given equal weight during the annual performance appraisal process in accordance with Article 12 of the National Agreement.

- H. The IRM requirements regarding review are available on the intranet. The number of reviews will serve as a guide and do not preclude an employee from receiving additional, or fewer reviews, as appropriate.

Section 6. Data Collection Instrument Information

Every local chapter will receive a copy of each DCI that will be used for employees at the service center/call site.

Section 7. Implementation

- A. A copy of this Memorandum of Understanding attribute/CJE mapping and EQ DCIs will be provided to all impacted employees.

- B. The Employer will brief all impacted employees at 7114 meetings in accordance with Article 8, Section 1F of the National Agreement. Prior to the meeting employees will be given up to fifteen (15) minutes to read this MOU and the attribute/CJE mapping and EQ DCIs.
- C. In the event the employer determines to discontinue the National CQRS/PAS the employer will notify NTEU in accordance with the National Agreement.
- D. This agreement will become effective upon agency head approval by the Department of Treasury or on the 31st day after execution, whichever comes first. If any provision of this agreement is disapproved by the Department of the Treasury, the Parties agree that those provisions not disapproved will take effect on the date of the disapproval letter.
- E. Management has determined that all provisions of this Memorandum of Understanding will be effective February 2, 2004.
- F. The parties agree the MOU will remain in effect unless either party serves the other party with written notice during the twelfth month after the latest signature date of this agreement of its desire to modify or terminate this agreement, unless this is superceded by midterm or term language in the National Agreement. This agreement will be coterminous with the National Agreement.

This agreement is entered into on xx/xx/04.

Katherine Lane
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