



ATO Enterprise Agreement 2017

ATO ENTERPRISE AGREEMENT 2017

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SECTION A – SCOPE OF THE AGREEMENT

1. Name of the Agreement

1.1 This Agreement is the Australian Taxation Office (ATO) Enterprise Agreement 2017.

2. Who does the Agreement cover?

2.1 This Agreement covers:

Employer

Commonwealth of Australia, represented by the Commissioner of Taxation.

Employees

All employees of the ATO, who are employed under the *Public Service Act 1999* in classifications at and below APS Executive Level 2.

3. When does the Agreement start and end?

3.1 The Agreement takes effect seven days after approval by the FWC under section 54 of the *Fair Work Act 2009*.

3.2 The nominal expiry date of the Agreement is three years after its date of commencement.

3.3 Any right, obligation or liability that was already accrued or incurred under the provisions of the ATO Enterprise Agreement 2011 shall be preserved. Any benefits accrued shall be subject to the operation of this Agreement.

4. Principles and values-based employment framework

4.1 This Agreement provides a principles-based decision-making framework. The following principles underpin all provisions in this Agreement:

- a) providing a safe, secure and fair environment;
- b) assisting employees to balance their work and personal commitments;
- c) the ATO being as flexible as it can, taking into account the employee's preferences and personal circumstances;
- d) fostering strong cooperative relationships between the ATO and its employees;
- e) safeguarding the health and wellbeing of employees;
- f) respecting and valuing diversity;
- g) preventing discrimination and harassment;
- h) treating employees fairly and impartially;
- i) making the most efficient use of resources; and
- j) supporting sustainable environmental management.

They will be supported by policies and guidelines as appropriate.

5. Authority of the Commissioner

- 5.1 If a power or authority under this Agreement does not refer to a nominated person, it shall be read to be a power or authority of the Commissioner.
- 5.2 For the purpose of subclause 5.1, a nominated person includes the following:
- a) a manager as defined in [Attachment E](#);
 - b) a Director as defined in [Attachment E](#);
 - c) Second Commissioners or SES referred to in subclause 5.3.
- 5.3 If this Agreement gives a power or authority to a manager, that power and authority is also given to Directors for employees under their control, SES for employees in their Line and/or under their control, Second Commissioners and SES Band 3s.
- 5.4 The Commissioner may, in writing, delegate all or any of his or her powers or authority under this Agreement (or authorise a person to exercise any of those powers on his or her behalf), subject to any conditions, limitations or directions that the Commissioner may attach to any delegation or authorisation.
- 5.5 In subclauses 5.1 to 5.4 and in the definition of delegate in [Attachment E](#), a power or authority includes a function, right, discretion or duty.
- 5.6 The Commissioner may delegate the power of delegation to the Deputy Commissioner, ATO People (DC, ATOP).

SECTION B – EMPLOYEE INVOLVEMENT

6. Consultation forum

- 6.1 There will be a National Consultative Forum (NCF) to facilitate communication and consultation on ATO-wide employment and workplace relations matters.
- 6.2 The NCF will:
- a) meet at least three times per year;
 - b) establish and amend Terms of Reference by agreement; and
 - c) have the number of employee representatives being equal to or greater than the number of management representatives.
- 6.3 There will be Group Consultative Forums which will be established under the Terms of Reference as determined by each forum.
- 6.4 Where agreement cannot be reached on matters before the Consultative Forums, the Commissioner will make a final decision.
- 6.5 It is a matter of sensible management practice that there is communication with employees and an exchange of ideas on changes that impact directly or indirectly on their employment. The ATO is committed to communicating with employees and their representatives on matters that affect them in the workplace.

7. Consultation

- 7.1 This clause applies if the ATO:
- a) has made a definite decision to introduce a major change to production, program, organisation, structure or technology in relation to its enterprise that is likely to have a significant effect on employees; or
 - b) proposes to introduce a change to the regular roster or ordinary hours of work of employees.

Major change

- 7.2 For a major change referred to in subclause 7.1a:
- a) the ATO must notify the relevant employees of the decision to introduce the major change; and
 - b) subclauses 7.3 to 7.9 apply.
- 7.3 The relevant employees may appoint a representative for the purposes of the procedures in this clause.
- 7.4 If:
- a) a relevant employee appoints, or relevant employees appoint, a representative for the purposes of consultation; and
 - b) the employee or employees advise the ATO of the identity of the representative;
- the ATO must recognise the representative.
- 7.5 As soon as practicable after making its decision, the ATO must:
- a) discuss with the relevant employees:

- i. the introduction of the change; and
 - ii. the effect the change is likely to have on the employees; and
 - iii. measures the ATO is taking to avert or mitigate the adverse effect of the change on the employees; and
- b) for the purposes of the discussion – provide, in writing, to the relevant employees:
 - i. all relevant information about the change including the nature of the change proposed; and
 - ii. information about the expected effects of the change on the employees; and
 - iii. any other matters likely to affect the employees.

7.6 However, the ATO is not required to disclose confidential or commercially sensitive information to the relevant employees.

7.7 The ATO must give prompt and genuine consideration to matters raised about the major change by the relevant employees.

7.8 If a term in this Agreement provides for a major change to production, program, organisation, structure or technology in relation to the enterprise of the ATO, the requirements set out in subclause 7.2(a) and subclauses 7.3 and 7.5 are taken not to apply.

7.9 In this clause, a major change is likely to have a significant effect on employees if it results in:

- a) the termination of the employment of employees; or
- b) major change to the composition, operation or size of the ATO's workforce or to the skills required of employees; or
- c) the elimination or diminution of job opportunities (including opportunities for promotion or tenure); or
- d) the alteration of hours of work; or
- e) the need to retrain employees; or
- f) the need to relocate employees to another workplace; or
- g) the restructuring of jobs.

Change to regular roster or ordinary hours of work

7.10 For a change referred to in subclause 7.1(b):

- a) the ATO must notify the relevant employees of the proposed change; and
- b) subclauses 7.11 to 7.15 apply.

7.11 The relevant employees may appoint a representative for the purposes of the procedures in this clause.

7.12 If:

- a) a relevant employee appoints, or relevant employees appoint, a representative for the purposes of consultation; and
- b) the employee or employees advise the ATO of the identity of the representative;

the ATO must recognise the representative.

7.13 As soon as practicable after proposing to introduce the change, the ATO must:

- a) discuss with the relevant employees the introduction of the change; and
- b) for the purposes of the discussion-provide to the relevant employees:

- i. all relevant information about the change, including the nature of the change; and
 - ii. information about what the ATO reasonably believes will be the effects of the change on the employees; and
 - iii. information about any other matters that the ATO reasonably believes are likely to affect the employees; and
- c) invite the relevant employees to give their views about the impact of the change (including any impact in relation to their family or caring responsibilities).

7.14 However, the ATO is not required to disclose confidential or commercially sensitive information to the relevant employees.

7.15 The ATO must give prompt and genuine consideration to matters raised about the change by the relevant employees.

In this clause "relevant employees" means the employees who may be affected by a change referred to in subclause 7.1.

8. ATO policies and guidelines

8.1 Prior to;

- a) developing a new policy or guideline that relates to the provisions of this Agreement, or
- b) changing an existing policy or guideline that relates to the provisions of this Agreement, where that change is significant or substantial;

the ATO will consult with employees and their representatives for a reasonable period which should be at least two weeks. The ATO will consider any comments or feedback prior to finalising the policy or guideline.

8.2 Any such policies and guidelines are not incorporated into, and do not form part of, this Agreement. A term of this Agreement prevails to the extent of any inconsistency with a policy, guideline or procedure.

9. Freedom of association and employee representation

9.1 The ATO recognises:

- a) the legitimate role of unions in the workplace; and
- b) that employees are free to choose whether or not to join a union.
- c) irrespective of that choice employees will not be disadvantaged or discriminated against in respect of their employment under this agreement.

9.2 An employee may have an employee representative, who may be a union representative, to represent them in their industrial interests. The ATO and employee representative will deal with each other in good faith.

9.3 The role of employee representatives, including union delegates and other non-union employee representatives, is to be respected and facilitated.

SECTION C – PAY AND ALLOWANCES

PAY

10. Base rates of pay

10.1 Base rates of pay payable on and after commencement of this Agreement are set out in [Attachment A, Schedule 1](#).

11. Salary increases

11.1 Base salary rates will increase by 3.0% effective from the commencement of this Agreement.

11.2 Base salary rates will increase by a further 2.0%, effective from 12 months after commencement of the Agreement.

11.3 Base salary rates will increase by a further 1.0%, effective from 6 months after the increase under subclause 11.2.

12. Salary advancement

12.1 This clause applies to employees who are at a salary other than the top pay point for their classification except:

- a) substantive EL2 employees; or
- b) employees whose pay is set under provisions relating to junior employees or trainees.

12.2 Subject to this clause, an eligible employee is entitled to salary advancement to the next pay point after 12 months of eligible service at their existing pay point.

12.3 Prior periods of ongoing or non-ongoing employment with the ATO that are continuous with the current period of employment will count towards the 12 months of eligible service.

12.4 The 12 month period will be extended by a corresponding number of calendar days if more than 30 calendar days of leave is taken and that leave does not count as service.

Paid leave and leave without pay to count as service will not extend the 12 month period. Where an employee meets the requirements of this clause prior to a period of paid leave they will be taken to have met the requirements while on that leave.

Conditions for advancement

12.5 Annual salary advancement is subject to the employee's overall performance being assessed as satisfactory. The delegate will refer to the ATO performance framework in making this assessment.

12.6 Where an employee's performance in subclause 12.5 does not meet the required standard:

- a) salary advancement can be deferred for a specified period, up to 12 months;
- b) a statement of reasons is to be provided to the employee and
- c) salary advancement will occur from the end of the deferred period if the employee has met the standard required in subclause 12.5.

12.7 If the period of deferral does not exceed six months, approval may be given for the employee's annual salary advancement entitlement date to remain unchanged.

Annual salary advancement while on higher duties

12.8 Annual salary advancement will be due:

- a) if paid higher duties for a continuous period of 12 months; or
- b) if paid for higher duties for 12 months in a 24 month period.

Retention of salary advancement level

12.9 A salary advancement rate will be retained for future duties at that classification. However, an employee who does not perform duties at that classification or higher for two consecutive years, will revert to the minimum pay point of the classification for any subsequent duty at that level.

13. EL2 employees' remuneration

13.1 An EL2 employee's salary advancement to the next pay point will be reviewed annually following a discussion with the EL2 employee and is determined after taking into account whether the employee's performance, and their growth, experience and contribution is satisfactory.

13.2 Any decision about the higher work value of a particular job will not result in a reduction in the EL2 employee's rate of pay except for temporary higher work value assignments.

14. Junior rates of pay

14.1 The salary of an employee who is younger than 21 years of age and who is employed as an APS1 or Cadet will be calculated, to the nearest dollar, as a percentage of the minimum adult salary payable for the applicable classification as set out in the table in [Attachment A, Schedule 2](#).

14.2 The delegate may determine that the salary payable to an employee on engagement will be at a point in the APS1 or Cadet salary range that is higher than the minimum pay point where the delegate determines the employee's experience, qualifications and skills justify the higher pay point. Where the delegate makes such a determination the percentage rates will not apply.

15. Fortnightly payments

15.1 Employees will be paid fortnightly according to the formula: Fortnightly pay = annual salary x 12/313.

15.2 Employees will have their fortnightly salary paid by electronic funds transfer into a financial institution of their choice.

16. Salary on engagement

- 16.1 Salary on engagement will be the minimum pay point for the applicable classification, unless a higher pay point is authorised where the experience, qualifications and skills of the new employee warrant payment of salary above the minimum rate.

17. Salary on movement at level from another APS Agency

- 17.1 The salary on movement at level from another agency will be at the minimum of the applicable ATO salary range except that service at that classification or higher, will be used to advance the salary in accordance with:
- a) for employees (other than EL2 employees) - the salary advancement provisions in clause 12; or
 - b) for EL2 employees – the salary advancement provisions in clause 13.
- 17.2 When an employee's salary in their previous agency (immediately prior to moving to the ATO) exceeds the ATO salary the employee would otherwise be entitled to under this Agreement on movement, the employee will have their previous salary maintained until such time as it is equalled or exceeded by the salary at what would be their ATO pay point.
- 17.3 Where an employee's salary is maintained under this provision, pay increases set out in clause 11 will not apply until the relevant rate of pay in Attachment A Schedule 1 equals or exceeds the employee's maintained salary level.

18. Salary on promotion

- 18.1 When an employee is promoted to a classification between APS2 and EL1 (inclusive), salary is payable at the minimum of the salary range attached to the higher classification.
- 18.2 If an employee has service at that or any higher classification prior to the promotion, the period of service will be used to advance them to a higher salary point within the range, in accordance with the salary advancement provisions in clause 12.
- 18.3 If salary prior to promotion equals or exceeds the minimum salary of the new classification, salary is payable at the next highest point within the salary range of the new classification.
- 18.4 The delegate may determine that the salary payable on promotion will be at a higher pay point in the salary range than provided for in this clause where the experience, qualifications and skills of the employee justify payment at the higher pay point.
- 18.5 Where an employee is promoted to the EL2 classification the salary will be the minimum pay point unless payment of a higher salary is warranted based on the pay outcomes as determined in accordance with clause 13.

19. Salary on reduction to a lower classification

- 19.1 Permanent movement to a lower paid job constitutes a transfer on reduction. Unless the employee agrees to the reduction, this can only be done in accordance with

processes established to determine whether the circumstances listed in the *Public Service Act* apply.

- 19.2 If an employee transfers to a lower classification, the employee's salary will be set according to the length of time the employee has worked at that or any higher classification.
- 19.3 The Commissioner may determine that the salary payable will be at a higher point in the salary range than otherwise provided for under this sub clause where warranted due to the experience, qualifications and skills of the employee.
- 19.4 If an employee agrees, in writing, to temporarily perform work at a lower classification level, the delegate may determine that the employee is paid at an appropriate pay point in the lower classification level.
- 19.5 If an EL2 employee agrees, in writing, to permanently or temporarily perform work at a lower work value level within the EL2 classification range, the delegate may determine that the EL2 employee is paid at an appropriate pay point in the lower work value level.

PAY OPTIONS

20. Salary packaging

- 20.1 Employees may choose to convert part of their annual salary under an approved arrangement for certain Fringe Benefits Tax (FBT) exempt or concessional tax items.
- 20.2 The amount deducted from an employee's annual salary must result in the arrangement being cost neutral for the ATO, including any fees charged for the administration of the scheme and any FBT incurred as a result of the arrangement.
- 20.3 Salary packaging will not reduce salary for superannuation purposes or any other purpose covered by this Agreement.

21. Superannuation

- 21.1 Salary for superannuation purposes will be calculated at 101% of the employee's salary as calculated under this Agreement from time to time.
- Ordinary Time Earnings*
- 21.2 If an employee is eligible for membership of the Public Sector Superannuation Accumulation Plan (PSSap) the employer superannuation contribution will be 15.4% of the employee's Ordinary Time Earnings (OTE) as defined by the *Superannuation Guarantee (Administration) Act 1992*.
- 21.3 In addition, employer superannuation contributions will be paid for the following employees, at the rate stated in subclause 21.2:
- employees whose income in a month is less than the minimum payment provisions in the *Superannuation Guarantee Administration Act 1992 (SGA Act)*;
 - employees who are under the minimum age provisions within the *SGA Act*;

- c) employees who are on Parental Leave, Supporting Partners Leave, Maternity and Maternal Leave or Adoption and Foster Parent Leave, with or without pay, as if they had been at work;
- d) employees who are in receipt of Comcare workers compensation payments, in which case the amount of super will be based on the amount of Comcare payment they are receiving at that time.

21.4 Choice of funds may only be exercised in relation to complying funds which accept contributions paid through electronic funds transfer (EFT) using a file generated by the ATO payroll system.

22. Recovery of debts to the ATO

22.1 Where an employee has been provided with a payment to which the employee was not entitled, whether salary, allowance or other amount payable under this Agreement (an overpayment), a debt is created to the Commonwealth.

22.2 Where an overpayment occurs, the ATO may:

- a) determine the amount to be recovered (the debt) (including redeterminations to correct an error);
- b) notify the employee in writing of the amount of the debt (or the re-determined amount);
- c) propose an arrangement to recover the debt; and if the employee contacts the nominated contact officer within the timeframe nominated in the notification to the employee in (b) above;
 - i. discuss that arrangement with the employee;
 - ii. agree in writing to the arrangement, taking into account the employee's financial circumstances, potential hardship to the employee and the amount and nature of the debt.

22.3 There is a policy on how to manage overpayments.

ALLOWANCES

23. Performance of higher duties and higher work value allowance

23.1 An employee may be assigned to temporarily perform duties at a higher classification or higher work value.

23.2 The conditions of service of the higher classification apply if the job is below the EL2 level.

23.3 The conditions of service of an employee's substantive classification will continue to apply while they are on higher duties at the EL2 level, except where the employee is required to undertake official travel. In this case, the employee will be entitled to be paid the higher rate of travelling allowance for the period they are assigned duties at the EL2 level.

Higher Duties Allowance (HDA) and Higher Work Value Allowance (HWVA)

23.4 If an employee is assigned to perform all the duties of a higher classification covered by this Agreement, they will be paid an allowance equal to the difference between

their current salary and the salary that would be payable if they were promoted to the higher classification.

- 23.5 If an employee is assigned only part of the higher duties, the delegate will determine the amount of allowance payable and the conditions under which it is paid.
- 23.6 If an employee is directed to temporarily perform EL2 duties with a higher work value they will receive an allowance (referred to as a higher work value allowance, or HWVA) at a rate determined by the delegate.
- 23.7 An employee performing higher work value EL2 duties proposed to extend beyond 15 months is subject to approval by the delegate and will include a business case setting out the reasons.
- 23.8 HDA and HWVA will be regarded as salary for the purposes of travelling and meal allowances, extra duty, penalty payments, flextime, EL working patterns and excess travelling time.
- 23.9 An employee will continue to receive HDA and HWVA during paid leave if the employee would have continued to perform the higher duties, had they not been absent.

Minimum periods

- 23.10 HDA or HWVA is only payable where:
- a) an employee is assigned to perform higher duties at the APS6 classification or below for one day or more; or
 - b) an employee is assigned to perform higher duties at the EL1 or EL2 classification for one week or more; or
 - c) an employee is directed to perform EL2 duties at a higher work value for two weeks or more.

Temporary performance at SES level

- 23.11 Where an employee is directed to perform work at SES level for two weeks or more continuously they will be entitled to additional pay and conditions as determined by the delegate.

24. Workplace duties allowances

- 24.1 An employee who has been appointed to perform the following additional duties and has the required recognised qualifications and/or responsibilities will be paid an allowance in accordance with [Attachment A, Schedule 4](#).
- a) First aid officer
 - b) Site first aid coordinator
 - c) Health and safety representative
 - d) Health and safety coordinator
 - e) Emergency warden
 - f) Chief emergency warden
 - g) Harassment contact officer
 - h) Wellbeing site representative

24.2 The allowance will be paid during periods of paid leave falling within the period that the employee continues to have recognised responsibilities in the role.

24.3 The payment of allowances will not count towards any payments for overtime.

25. Community language allowance

25.1 If an employee's language competence is of the relevant standard, an employee will be paid a community language allowance when:

- a) the employee's language skills are required for communication in languages other than English, including using Aboriginal and Torres Strait Islander and AUSLAN or other deaf communication skills; and
- b) there is an identifiable and continuing need in providing client or employee services.

25.2 Payments will be made in line with the employee's skill level and in accordance with [Attachment A, Schedule 4](#).

25.3 The allowance will be paid during periods of paid leave falling within the period the employee continues to have recognised responsibilities in the role.

25.4 The payment of the allowance will not count towards any payments for overtime.

26. Departmental Liaison Officer Allowance

26.1 An employee who performs the duties of Departmental Liaison Officer, and attends for duty at the Office of a Minister for the ordinary hours of work on a day, is entitled, in respect of that day, to be paid an allowance in accordance with [Attachment A, Schedule 4](#).

26.2 The payment of the allowance will count towards payment for overtime.

27. Motor vehicle allowance

27.1 Where approval has been given for an employee to use a private motor vehicle for official purposes, the employee will be paid an allowance per kilometre based on the ATO's subscription service.

27.2 Where an employee is given approval to use their motor vehicle, and:
a) actual costs that will be incurred in the use of that vehicle will exceed the motor vehicle allowance; and/or
b) there are additional costs for registration or insurance above the costs associated with private use because the vehicle is being used for business these costs will be reimbursed to the employee provided that the employee informed the delegate of the additional costs when they made the original request for approval for motor vehicle allowance.

27.3 The maximum amount that will be paid under this clause will be the amount that the ATO would have incurred if travel had not been undertaken by private vehicle.

27.4 Motor vehicle allowance will be payable to allow an employee to return to their permanent station from a temporary posting to take Annual Leave in circumstances

where approval for motor vehicle allowance was given for the employee to travel to the temporary station.

Defensive driving courses

- 27.5 A manager may direct an employee to attend a defensive driving course at ATO expense. The employee may be prohibited from driving a motor vehicle to perform ATO business until such time as the course is completed.
- 27.6 If requested by the employee, the ATO may pay for an employee to undertake a defensive driving course every two years if a manager considers it appropriate.

28. Relocation costs

- 28.1 Employees are eligible for assistance with relocation costs where they move permanently from one locality to another:
- a) as a result of a promotion;
 - b) where they move from a locality where they were paid District Allowance;
 - c) on account of illness which justified the move;
 - d) as a result of a breach of the code of conduct and the move is in the interests of the ATO; or
 - e) in any other situation, which may include engagement, where the delegate decides that their move is in the interest of the ATO.
- 28.2 Employees who are eligible for relocation assistance under clause 28.1(a) – 28.1(d) are entitled to payment for the following components:
- a) reasonable transport costs of the employee, their partner and dependants to the new locality;
 - b) reasonable removal expenses; and
 - c) disturbance payment (based on the ATO's subscription service).
 - d) telephone connection costs; and
 - e) motor vehicle registration and licence transfer costs.
- 28.3 Employees who are eligible for relocation assistance under clause 28.1(e) may be paid in part or full for some or all of the components set out in clause 28.2 where it is reasonable and justified by the circumstances of the move.
- 28.4 Employees who are eligible for relocation assistance under clause 28.1(a) to 28.1(e) may also be paid Relocation Assistance for part or full payment of any or all of the following components where it is reasonable and justified by the circumstances of the move:
- a) temporary accommodation allowance;
 - b) education costs covering reasonable boarding and tuition for dependants in their last two years of school, where it is impractical for them to move to the new location;
 - c) reasonable expenses for the sale and purchase of a house
 - i. the sale must take place within a two year period after the employee commences duty at the new locality; and
 - ii. the employee must become an owner of a house in which the employee ordinarily resides in the new locality or has entered into an agreement to purchase or build such a house, within 4 years after commencing duty in the new locality.

28.5 Any assistance with relocation costs provided under this clause

- a) is subject to the employee providing written evidence on their pre and post move living circumstances that is relevant to their claim for relocation costs, if requested
- b) the level of relocation assistance to be provided to an employee must be determined prior to the employee moving from one locality to another; and
- c) will not exceed actual reasonable costs incurred with respect to any element.

29. Removal expenses

29.1 Employees who are entitled to be paid for removal expenses under clause 28.2b will be paid for:

- i. reasonably incurred cost of removal of their furniture and household effects; and
- ii. reasonable expenses in kennelling and transporting their pets
- iii. the cost (and the excess on a reasonable claim) of insurance for the removal of their furniture and household effects.

29.2 If furniture and household effects are sold instead of being moved, the employee will be reimbursed for any proven loss on the value up to what it would have cost to move them.

29.3 In the event of the death or retirement of an employee whilst on duty away from home, the delegate may authorise payment of expenses of the type referred to in subclause 28.2(a) and 29.1 reasonably incurred by the employee or dependants or partner of the employee.

29.4 Employees who are recruited to the ATO Graduate or Cadet program and are required to move to another locality on engagement to the ATO may be advanced an amount up to \$7000 to cover removal costs (including insurance) under the following conditions:

- a) Employees will be responsible for organising their own insurance within this amount. The ATO will not be liable for any loss or damage incurred.
- b) The advance will be subject to acquittal against actual costs incurred and any excess is to be repaid to the ATO.
- c) The amount may be increased where the amount advanced is not sufficient to cover removal costs reasonably incurred. It is most likely that this will occur where the Graduate or Cadet has dependants.

30. Temporary accommodation allowance

30.1 This clause applies to employees to whom the delegate has authorised the payment of temporary accommodation allowance under clause 28.4(a).

Moving out at locality from which moved

30.2 An employee will be paid an allowance for up to 7 days if the employee and dependants have to reside in temporary accommodation before moving to a new location.

Settling in at locality to which moved

- 30.3 If suitable temporary accommodation is unavailable and the employee has to reside in transitional accommodation, the employee is entitled to an allowance.
- 30.4 The employee is only entitled to an allowance for the period which starts 7 days before commencing duty at the new locality and ends on whichever is the earlier of:
- a) the day suitable accommodation or temporary accommodation becomes available;
 - or
 - b) if no dependants or employee is accompanied by dependants - 4 weeks later; or if employee has dependants but is not accompanied by them - 14 weeks later.

Temporary accommodation at new locality

- 30.5 An employee will be reimbursed for reasonable accommodation expenses prior to obtaining long term accommodation.
- 30.6 The delegate may also approve reimbursement of, or payment towards meal expenses incurred by the employee prior to obtaining long term accommodation.

Bond money and utility connection deposit

- 30.7 An eligible employee who rents or leases temporary accommodation shall be advanced any amount paid as bond money or as a utility connection deposit. Such an amount must be repaid at the end of any lease or at the end of the temporary accommodation period, whichever comes first.

31. Loss or damage to clothing or personal effects

- 31.1 An employee will be reimbursed reasonable costs for the loss of, or damage to, clothing or personal effects which occurs in the course of their employment.

32. Other allowances

- 32.1 The Commissioner may initiate payment of allowances for groups of employees which recognise the special skill or role that those employees provide or carry out in the ATO, where that role is additional to the normal duties of the employee, and they have successfully completed a recognised training program designed to provide the knowledge and skills required in the role.

OVERTIME AND PENALTY RATES**33. Salary barrier**

- 33.1 An employee whose salary equals or exceeds the minimum salary payable at the EL1 level will only be eligible for overtime, emergency duty and restriction duty provisions in exceptional circumstances and where the delegate has given specific approval in writing.
- 33.2 In determining whether an "exceptional circumstances" exists the delegate may consider one or more of the following:

- a) the nature and extent of the extra duty;
- b) whether the extra duty has been directed;
- c) that the extra duty must be done, i.e. that it is unavoidable and can only be done by such employees;
- d) whether the extra duty is regular and excessive over a long period of time;
- e) whether the extra duty is burdensome; or
- f) any other relevant considerations.

34. Overtime

- 34.1 An employee may be called for a reasonable amount of additional duty at any time, if it is reasonable for them to perform such duty, subject to the conditions in this clause.
- 34.2 Overtime is to be worked by prior direction or, if the circumstances do not permit prior direction, by subsequent approval in writing.
- 34.3 Overtime conditions do not apply to shift workers if inconsistent with clause 37.
- 34.4 Overtime conditions do not apply to part-time employees if inconsistent with clause 48.

Time off in lieu of payment for overtime

- 34.5 Time off in lieu of payment for overtime may be granted if agreed with the employee.
- 34.6 Time off may be taken on either:
 - a) an "hour for hour " basis with a residual payment for the overtime penalty; or
 - b) a "penalty hours" basis calculated by multiplying the hours payable by the overtime rate.
- 34.7 Where time off in lieu is not taken within four weeks or another agreed period, due to operational requirements, payment of the original entitlement will be made.

Payment of overtime

- 34.8 An eligible employee will be paid at overtime rates when they are specifically directed to work outside of their regular hours. When employees are directed to work an additional 15 minutes or less continuous with their ordinary duty for the day, that additional time will be recorded as ordinary duty and not overtime.
- 34.9 Overtime will be paid at a rate set out in [Attachment A, Schedule 6](#).

Rest relief after overtime

- 34.10 This clause applies to an employee whose overtime hours are such that they do not have at least eight consecutive hours off duty (plus reasonable travelling time) between finishing ordinary duty at the end of one day and the commencement of the employee's ordinary duty on the next day.
- 34.11 The employee will be allowed time off work after such overtime for a period of eight consecutive hours off duty, plus reasonable travelling time, and will suffer no loss of pay for regular working hours occurring during the employee's absence.

34.12 An employee required to resume or continue work without having had eight consecutive hours off duty plus reasonable travelling time, will be paid double ordinary time rates (for time worked) until the employee has had such time off.

34.13 The requirement for rest relief does not apply to Emergency Duty unless the time worked, excluding travelling time, is at least three hours on each call.

Minimum payment

34.14 When overtime duty is not continuous with ordinary duty, the minimum payment for each separate attendance will be four hours at the prescribed overtime rate.

34.15 An employee who performs overtime while in a restriction situation will be entitled to the minimum overtime payment specified in those provisions.

34.16 An employee is not to receive greater payments from multiple periods of overtime than what the employee would have received had they remained on duty for the entire period.

34.17 Meal periods are disregarded in determining whether overtime is continuous with ordinary duty.

34.18 When an overtime attendance involves duty both before and after midnight, minimum payment provisions for attendance will be satisfied when the total payment for the whole of the attendance equals or exceeds the minimum payment applicable to one day. Minimum payment will be calculated at the higher rate applying on either day if rates differ.

34.19 Overtime minimum payment provisions do not apply to Emergency Duty.

Meal allowance period

34.20 A meal allowance period will mean:

- a) 7.00 am to 9.00 am;
- b) noon to 2.00 pm;
- c) 6.00 pm to 7.00 pm;
- d) midnight to 1.00 am.

Overtime meal allowance

34.21 An employee who works overtime;

- a) after the end of ordinary duty for the day, to the completion of or beyond a meal allowance period specified in subclause 34.20, without a paid break for a meal; or
- b) prior to the beginning of ordinary duty for the day and has an unpaid meal break;

will be paid a meal allowance in addition to any overtime payment. The amount of the allowance will be based on the ATO's subscription service.

34.22 An employee who performs duty on a Saturday, Sunday, public holiday, or any other day that they would not normally work, which includes an unpaid meal break, will be paid a meal allowance.

- 34.23 Notwithstanding subclause 33.1, an employee whose salary is at or above the salary barrier will have access to an overtime meal allowance where directed to perform duty and a meal allowance would otherwise be payable.

Cancellation of overtime

- 34.24 If overtime planned for Saturday, Sunday or a public holiday needs to be cancelled, managers should, wherever practicable, provide employees with at least 48 hours notice.

35. Emergency duty

- 35.1 When an employee is required to perform duty for an emergency and:
- a) they were not given notice of having to perform the duty prior to ceasing their ordinary hours of work; and
 - b) the duty is outside of their regular hours; the employee is on 'Emergency Duty'.
- 35.2 Where an employee is required to perform Emergency Duty:
- a) they will be paid for the time spent on Emergency Duty, subject to a minimum payment of two hours, at the rate of double time; and
 - b) the period of Emergency Duty will include the time the employee necessarily spends in travelling to and from duty.
- 35.3 An employee is not to receive greater payments from multiple periods of Emergency Duty than what the employee would have received had they remained on duty for the entire period.

36. Restriction duty

General

- 36.1 A full-time employee may be directed to be contactable and to be available to perform extra duty outside of ordinary hours of work.
- 36.2 For the purposes of this clause, 'to be contactable and available' means the employee is:
- a) contactable by telephone as required by the direction under clause 36.3; and
 - b) is fit, ready and able to return to work within such time as is set out in the written direction under clause 36.3 of being recalled to duty.
- 36.3 Payment for restriction duty will only be made where there was a prior direction in writing by the delegate for the restriction and the employee acts in accordance with that direction. Such restrictions will not generally exceed four consecutive weeks unless there are exceptional circumstances which will be determined in advance and set out in the written direction by the delegate.

Amount to be paid

- 36.4 An employee in a restricted situation will be paid an allowance for each hour restricted or part hour thereof in accordance with [Attachment A, Schedule 6](#).

36.5 Notwithstanding the provisions of this clause, an employee may be paid at a different rate, determined in advance by the delegate, having regard to the circumstances of the restriction situation.

When payment is not to be made

36.6 Any period for which the employee is entitled to some other penalty payment is not to be included in the period for calculating restriction payments.

Payment if recalled to duty

36.7 A restricted employee required to perform duty, but not recalled to work, will be paid overtime subject to a one hour minimum payment.

36.8 A restricted employee recalled to work, will be paid overtime subject to a three hour minimum payment. The period of overtime will include the time taken to travel to and from the place required to perform the work.

36.9 A restricted employee will have the reasonable cost of travel to and from work reimbursed on each occasion that they are recalled to work.

36.10 Emergency Duty provisions will not apply if an employee is recalled to duty while restricted.

36.11 An employee on restriction duty is not to receive greater payments from multiple periods of duty than the employee would have received had they remained on duty for the entire period.

37. Shiftwork

37.1 Introduction of shiftwork or a change to the shift cycles will only be made after consultation with the affected employees and, where they choose, their representatives.

37.2 An employee is a shift worker if they are rostered to perform ordinary duty before 6.30 am or after 7.00 pm Monday to Friday, and/or on Saturdays, Sundays, or public holidays for an ongoing or fixed period. Shift rosters will specify the commencing and finishing times of ordinary hours of work.

37.3 The provisions of clause 44 (apart from 44.1, 44.2, 44.14, 44.18 and 44.19) do not apply to shift workers.

37.4 Shift penalties are not used in calculating overtime or allowances based upon salary, nor are they paid when some other form of penalty payment is made for a period.

37.5 Notwithstanding clause 55.8:

- a) shift penalties will be paid during Annual Leave when the shift penalty rate is 17.5% or more; and
- b) payment will be at 50% of the applicable rate.

37.6 Shift penalties are not payable during any periods of other leave.

37.7 Except at the regular changeover of shifts an employee should not be required to work more than one shift in each 24 hours. No shift will be longer than 12 hours.

37.8 Approval may be given for shift workers to exchange their shifts or rostered days off provided no overtime payment results.

Penalty rates

37.9 An additional 15% for ordinary rostered duty performed on a shift is payable if any part of a shift falls before 6.30 am or after 7.00 pm Monday to Friday.

37.10 An additional 30% is payable if required to work continuously for a period exceeding four continuous weeks on a shift falling wholly before 8.00 am or after 7.00 pm Monday to Friday.

37.11 An additional 50% is payable for ordinary rostered duty performed on Saturday.

37.12 An additional 100% is payable for ordinary rostered duty performed on Sunday.

37.13 A shift worker rostered on a public holiday will be paid an additional 150% for the actual time worked subject to the provisions for public holiday duty.

37.14 A part-time employee is only entitled to the additional 30% for night shifts if their rostered ordinary duty involves working no fewer shifts each week, or no fewer shifts a week on average over the shift cycle, than an equivalent full-time employee and the shift falls wholly within the hours of 7.00 pm to 8.00 am.

Time off in lieu

37.15 Time off in lieu of shift penalty rates may be granted with the agreement of the employee.

37.16 The amount of time allowed shall be calculated by multiplying the number of hours worked by the relevant shift penalty rate for those hours.

37.17 Where time off in lieu is not taken within four weeks, or another agreed period, due to operational requirements, payment of the original entitlement will be made.

37.18 Limited flexible shift work hours may operate, where agreed between the employee and their manager in writing, to provide for short periods of time off for additional time worked. Any such agreement will have regard to the purpose of the shift work arrangements.

37.19 Any additional time worked or taken off under subclauses 37.15 or 37.18 will not affect the payment of shift penalties.

Public holiday duty

37.20 The minimum additional payment for each attendance will be four hours but the maximum will not exceed the amount that would have been paid had the employee remained on duty from the commencing time of one attendance to the ceasing time of a subsequent attendance.

- 37.21 The minimum payment for a holiday attendance is not applicable if the duty on the holiday is continuous with duty for the day before or the day after the holiday.
- 37.22 A shift worker who is regularly rostered to work on each of the days of the week is entitled to one day's leave for each day they are rostered off on a public holiday.

Overtime for shift workers

- 37.23 Unless specified below, shift workers will be subject to the general conditions for the payment of overtime and emergency duty.
- 37.24 Duty will be considered overtime when it is performed by direction
- a) outside the normal rostered ordinary hours of work on that day; or
 - b) in excess of the weekly hours of ordinary duty, or an average of the weekly hours of ordinary duty over a cycle of shifts.
- 37.25 Overtime on a Saturday will be paid at the rate of double time.
- 37.26 If the commencement time of a particular shift is altered to meet an emergency, emergency duty will not apply.
- 37.27 In all but exceptional circumstances the maximum time an employee should remain on duty is 14 hours (including the shift and overtime periods before or after the shift).

TRAVEL

38. Travelling allowance

- 38.1 A travelling allowance to cover the cost of accommodation, meal(s) and incidental expenses is payable, in advance, to an employee who undertakes travel on official business and is absent from home overnight, provided these costs are not otherwise paid by the ATO.
- 38.2 An employee who undertakes travel for a lesser period than anticipated must repay any excess travelling allowance advanced to the employee.
- 38.3 An employee who undertakes travel for a period of 10 hours or more but is not absent overnight will receive a 'part day' allowance.

Travelling allowance rates

- 38.4 The overnight travelling allowance rates will be based on the ATO's subscription service (excluding accommodation rates in Canberra). EL2 employees are entitled to travelling allowance at 90% of prevailing SES rates (unless this is less than the non-SES rate).
- 38.5 The accommodation rate for Canberra will be the reasonable allowance amount as advised by the Commissioner each year.
- 38.6 The 'part day' travel allowance is set out in [Attachment A, Schedule 5](#).

- 38.7 The amount paid to an employee for any trip may be adjusted when it is determined that the standard rate exceeds or is insufficient to cover the actual expenses incurred.

Temporary relocation allowance

- 38.8 The rate of allowance payable to an employee will be reviewed after an employee has resided in the one locality for a period of 21 days. The travelling allowance that is then payable will be the reasonable expenses actually incurred for accommodation, meals and incidentals, or such other amount as the delegate considers is reasonable in the circumstances.

- 38.9 The travelling allowance payable to employees temporarily assigned to duties in another locality for a period of 13 weeks or more will be the additional reasonable expenses actually incurred for accommodation, meals and incidentals or any other amount as the delegate considers is reasonable in the circumstances for the entire period of the travel.

In addition these employees may be eligible for:

- a) Transport costs of their current partner and dependants to the new locality and removal expenses; and/or
- b) Reunion visits; and/or
- c) Reimbursement for other costs associated with their temporary relocation (e.g. medical expenses) as determined by the delegate.

Illness while travelling

- 38.10 An employee who becomes sick while travelling on official business, and is unable to return home, will be reimbursed actual costs incurred, up to the level of the standard travelling allowance rate.
- 38.11 If an employee becomes critically or dangerously ill while absent from their normal place of work while on duty, one close relative will be reimbursed for the cost of travel from their normal place of residence in Australia to be with the employee.
- 38.12 Where that relative is accompanied by a child of whom the relative had the care and control, they shall also be reimbursed for the cost of fares of the child.

Travel at the employee's initiative

- 38.13 When an employee has been given approval to work at a different locality, the ATO will not generally pay travelling allowance to the employee. However, in exceptional circumstances, the delegate has discretion to pay an amount for accommodation and/or meals

39. Air travel

- 39.1 An employee required to undertake travel by air in Australia for official purposes will be provided with economy class air travel if available. Approval may be given for the class of air travel to be upgraded if the circumstances warrant.
- 39.2 Approval will be given for the class of air travel to be upgraded to "business class" if available, when;
- a) an employee is required to travel overseas; or

- b) an EL2 employee is required to travel on flights greater than 1,600 'air kilometres'

39.3 An EL2 employee, who is likely to undertake eight return flights in the forthcoming 12 month period, is entitled to ATO-funded lounge membership.

39.4 When travel is paid for by the ATO, an employee's household is entitled to travel at the same standard as the employee.

40. Additional care costs

40.1 When an employee can demonstrate that they:

- a) are the sole or primary care giver at the time; and
- b) have reasonably incurred additional costs for the professional care of a dependant family member(s); and
- c) incurred the costs as a consequence of being directed to travel away from home overnight on duty,

then the ATO will reimburse costs determined by the delegate to be reasonable to a maximum amount in accordance with [Attachment A, Schedule 5](#), per overnight absence.

40.2 An employee whose partner receives a similar benefit from their employer is not eligible for any reimbursement.

41. Excess travel

Excess travelling time

41.1 An employee:

- a) whose salary does not exceed the second salary point of an APS4; and
- b) is required to work away from their usual place of work,

is entitled to payment for excess time necessarily spent in travel provided the time exceeds 30 minutes on any one day.

41.2 Time off may be granted in lieu of payment for excess travelling time.

41.3 The maximum salary for the purpose of calculating the amount payable will be the maximum salary of the APS3 pay range.

41.4 The rate of payment will be:

- a) single time for Monday to Saturday; and
- b) time and a half for Sunday and public holidays.

41.5 An employee:

- a) whose salary exceeds the second pay point of an APS4; and
- b) is required to work away from their usual place of work; and
- c) is not in receipt of travel allowance,

is entitled to time off in lieu of excess time (at single time only) necessarily spent in travel provided the time exceeds 30 minutes on any one day. They are not eligible for any payment.

Excess travelling costs

- 41.6 An employee will be entitled to reimbursement of excess fares and other reasonable travel costs while performing duty temporarily at a place other than the employee's usual place of work. When travel by private motor vehicle is the most appropriate method of travel to either the usual or temporary place of work, the motor vehicle allowance rate in clause 27 will be used to calculate excess costs.
- 41.7 An employee in receipt of travelling allowance will not be paid for excess fares or other travel costs under this provision.

42. Additional conditions for field work

- 42.1 The conditions of this clause apply to employees who perform field work and are not in receipt of part day or overnight travelling allowance.

Time of commencing and ceasing duty

- 42.2 An employee who travels;
- a) directly from home to field work at the start of ordinary duty may 'sign-on' for timekeeping purposes at the time they leave home; and/or
 - b) directly from field work to home at the end of ordinary duty may 'sign-off' for timekeeping purposes at the time they arrive home;
- with the requirement that sign on and sign off times must be within their bandwidth hours.
- 42.3 Time off at single time may be granted for any travel under subclause 42.2 that falls outside their bandwidth hours.

Incidentals allowance for field work

- 42.4 An employee who performs field work will be paid an hourly allowance as set out in [Attachment A, Schedule 5](#) for each hour (or part thereof) of ordinary duty spent on field work, subject to the following conditions:
- a) the employee spends a minimum of three consecutive hours on field work; or
 - b) the employee spends a minimum of 10% of their ordinary duty on field work in a settlement period.

Motor Vehicle Allowance – basis for calculating

- 42.5 Where an employee is engaged in field work, the amount of motor vehicle allowance payable (c/km) will be calculated from departure from home until return to home but will exclude:
- a) any significant travel to undertake private business;
 - b) travel direct from home to an ATO Office to commence duty;
 - c) travel direct from an ATO Office to home at the end of the day.
- 42.6 Where an employee engaged in field work self assesses their duties to be itinerant and completes the required declaration advising the ATO's Chief Financial Officer (or delegate) of their status, the amount of motor vehicle allowance payable (c/km) will be calculated from departure from home until return to home but will exclude any significant travel to undertake private business.

SECTION D – BALANCING WORK & PERSONAL LIFE

43. Work / personal life balance

- 43.1 The ATO and employees agree on the importance of an appropriate balance between working and personal lives. The ATO is committed to supporting employees to achieve an appropriate balance between their work responsibilities and their personal life.
- 43.2 When an employee is required to work, or likely to work, excessive hours over a significant period, the manager will review workloads and priorities in consultation with the employee, including appropriate strategies for addressing the situation. A similar process will apply where travel demands become, or are likely to become, excessive.
- 43.3 Without limiting the NES an employee who is a parent, or has responsibility for the care of a child of school age or under or a child under 18 who has a disability, may request flexible working arrangements, including part-time hours.

ATTENDANCE AND WORKING PATTERNS

44. Hours of work

- 44.1 For full-time employees, the specified hours of work are 147 hours in a settlement period.
- 44.2 For part-time employees, the specified hours are less than 147 hours in a settlement period and as set out in their part-time work agreement.
- 44.3 The standard hours of work for full-time employees are 8.30 am to 12.30 pm, 1.30 pm to 4.51 pm, Monday to Friday.
- 44.4 The bandwidth for ordinary working hours is 7.00 am to 7.00 pm, Monday to Friday.
- 44.5 If a delegate and a majority of the affected employees agree, approval may be given to vary the arrangements within all or any part of the business line so the bandwidth for ordinary working hours may range from 7.00 am up to 9.00 pm. It will still be up to an individual employee to agree with the delegate on their regular hours.
- 44.6 Business lines should monitor the implementation of the new arrangements to assess the impact on the health and well-being of the employees in the workplace.
- 44.7 An employee shall record the actual times of their commencing and ceasing duty in such a manner as required by the delegate.

Regular hours

- 44.8 Regular hours are the pattern of duty by which an employee will work the specified hours. This may operate in conjunction with flextime or flexible hours' arrangements.
- 44.9 An employee and their manager will agree on the employee's regular hours within the bandwidth hours balancing the needs of the employee and clients. The regular hours

can be changed by agreement between the employee and their manager to take effect from the beginning of the next settlement period.

- 44.10 However if no agreement is sought or can be reached, a full-time employee's regular hours will be the standard hours of work, with access to flextime or flexible hours arrangements. For part-time employees, regular hours will be those specified in their part-time work agreement.
- 44.11 For employees subject to the regular bandwidth, the maximum time for regular hours on any day is 10 hours. For employees subject to an extended bandwidth it is 12 hours and 15 minutes. A meal break of at least 30 minutes must be included after no more than five continuous hours.
- 44.12 Regular hours shall be worked continuously except for meal breaks.
- 44.13 A manager may require an employee to work all or part of their regular hours on a given day where there are clear operational requirements. This provision does not imply that a manager can require an employee not to work during regular hours due to lack of work on that particular day.

Leave

- 44.14 Timekeeping and adjustments to leave credits will be based on absence during regular hours or rostered shiftwork hours.
- 44.15 Where an employee's regular hours on a particular day exceeds 7 hours 21 minutes, the employee may elect for the hours in excess of 7 hours 21 minutes to be deducted from their flextime instead of leave.
- 44.16 Full time employees may change their regular hours to 7 hours 21 minutes per day for all or part of the settlement period, or periods in which they take Annual Leave in order to ensure access to 20 days Annual Leave per annum.
- 44.17 For Long Service Leave, Maternity Leave, Maternal Leave, Supporting Partners Leave, Adoption Leave, Foster Parent Leave or Parental Leave, timekeeping will be credited on the basis of an average of 7 hours and 21 minutes per day, Monday to Friday, over a full settlement period.

Public holidays

- 44.18 Regardless of whether a full-time employee's regular hours are more than, less than or equal to 7 hours and 21 minutes on a day that is scheduled as a public holiday, they will be credited with 7 hours and 21 minutes for time keeping purposes for that day. Regular part-time employees will be credited for the hours specified in their part-time agreement.

Industrial action

- 44.19 Employees participating in industrial action during their regular hours, regardless of what those hours are on a particular day, are not entitled to make use of flextime or flexible working arrangements to cover any such period of industrial action.

45. Flextime

- 45.1 Flextime arrangements provide a level of flexibility to employees in their daily working patterns and applies to employees (excluding shiftworkers) whose salary is below the minimum salary point of the EL1 level. It is not designed to increase or reduce the total number of hours that must be worked.
- 45.2 The use of flextime is conditional upon operational requirements being met.
- 45.3 Flextime can only be worked during the employee's bandwidth.
- 45.4 A manager may direct an employee not to work hours in addition to their regular hours where there is insufficient work.
- 45.5 Approval from an employee's manager is required for an absence during their regular hours (flex leave). The manager will consider the needs of employees and the ATO's operational requirements when determining whether or not to approve flex leave.
- 45.6 When prior approval is not possible due to unforeseen circumstances and an employee wants to commence work more than one hour later than their scheduled starting time (under their Regular Hours), they must inform their manager before the scheduled starting time. The manager will determine whether the approval of flex leave is appropriate.
- 45.7 Flextime will accrue subject to the maximum time that can be credited in a day which is:
- a) 10 hours for employees subject to the general bandwidth; or
 - b) 12 hours 15 minutes for employees subject to the extended bandwidth;
- plus 15 minutes or less of continuous extra duty under clause 34.8.
- 45.8 The maximum flex credit at the end of a settlement period is 25% of the employee's regular hours and may be carried over indefinitely.
- 45.9 When an employee has more than the maximum flex credit at the end of a settlement period because of unanticipated work demands or leave, the relevant manager will authorise sufficient flex leave in the next settlement period to reduce the credit to an acceptable level.
- 45.10 If the flex credit is not reduced to the acceptable level using the process outlined in subclause 45.9, the employee will be considered to be on flex leave from the start of the subsequent settlement period until the flex credit is reduced to the acceptable level.
- 45.11 The maximum flex debit that can be carried from one settlement period to the next is 15 hours and can be carried over indefinitely. Any excess debit will be removed by a salary deduction. Alternatively, the employee's manager may approve for the excess to be removed by a deduction from annual or purchased leave. In special circumstances the manager may allow an employee an additional settlement period to reduce their flex debit to the limit.
- 45.12 Where a flex debit is 15 hours or less in a settlement period, the manager may approve an employee's request for any amount of the flex debit to be removed using a salary deduction or deduction from the employee's annual or purchased leave.

- 45.13 Prior to cessation of employment with the ATO, all reasonable steps should be taken to balance flex debits or credits. If this is not practicable:
- a) a credit up to the maximum allowable limit will be paid to an employee at ordinary rates of pay; or
 - b) any flex debits will be recovered from salary and/or termination pay owing to the employee (except in the case of death).
- 45.14 When a manager has previously warned or counselled an employee about the misuse of flextime arrangements or a serious matter warranting immediate action arises, the manager may direct the employee to work regular hours without access to flextime.

46. EL working patterns

- 46.1 This clause applies to employees with a salary at or above the minimum salary point of the EL1.
- 46.2 There is an expectation that Executive Level employees, because of their senior work roles and responsibilities, will be required, from time to time, to undertake reasonable additional hours of work.
- 46.3 Having regard to this requirement, EL employees and their manager may agree to flexible working arrangements. Under these arrangements, part and full day absences may be approved. However, for EL2 employees these will not be on an hour for hour basis for time worked over and above the employee's regular hours.
- 46.4 Where a flexible working arrangement is in place, requests from EL employees to access flexible time-off will not be refused, subject to operational requirements.

47. Rostering

- 47.1 Rostering will take place in areas of Service Delivery (including support areas) undertaking direct client contact related activities or conducting processing work where the volume requires it. Areas undertaking direct client contact related activities include those where the primary function is to interact with clients using the telephone (inbound or outbound) and over other digital communication platforms.
- 47.2 Where there is a business need and the ATO proposes to introduce roosting arrangements to a business area that is not currently rostered, the ATO is committed to consulting with employees and their representatives consistent with clause 7.
- 47.3 Rostering arrangements under this clause will only be applied between the hours of 7.45 am to 6.15 pm, Monday to Friday.

Emphasis on voluntary arrangements

- 47.4 If an area is rostered the ATO will work with employees to:
- a) minimise impacts on employee access to flexibility;
 - b) maximise resources to meet anticipated demand, to allow employees to take leave entitlements and flex days, and have access to study leave, training and development; and
 - c) will rely on voluntary arrangements to the maximum extent practicable, while ensuring that operational requirements are met.

- 47.5 The arrangements (which may be reflected in rosters or schedules) may include:
- a) managing the accumulation and taking of planned leave and flex leave;
 - b) facilitating regular hours agreements that acknowledge not everyone wants to work the same working pattern;
 - c) voluntary rosters and schedules;
 - d) providing a facility to identify other employees with suitable skill sets to assist employees who wish to arrange a swap of working times; or
 - e) the use of partial scheduling and/or team based scheduling where appropriate.
- 47.6 The process of consultation and negotiation used to develop the voluntary rostering arrangements will be:
- a) the work cycle is set as appropriate to meet the business needs of the area. The work cycle will be a maximum of 4 weeks and determined in accordance with work needs of the work area;
 - b) the ATO advises affected employees of predicted staffing requirements as early as practicable;
 - c) employees advise their preferred working hours, including their preferred lunch hours and any hours they cannot work for hardship or other reasons;
 - d) the ATO develops a draft roster which identifies any gaps;
 - e) the ATO will genuinely attempt to address any gaps through voluntary means by working with employees. This may include offering an incentive for subsequent rosters such as first preference to preferred working times or flex leave to those who commit to addressing the gaps in the current roster;
 - f) then implement, if required, an 'as directed' roster to fill remaining gaps.
- 47.7 The ATO is committed to getting voluntary arrangements to work for every work cycle to the maximum extent practicable. In establishing the roster, the ATO will:
- a) take account of the personal circumstances of employees concerned;
 - b) ensure equity and fairness for all affected employees;
 - c) not roster an employee at times that the delegate determines, on reasonable grounds, would cause the employee hardship; and
 - d) complement national scheduling processes with local arrangements if needed.
- 47.8 At any time an employee can seek to renegotiate their rostered hours or implement a swapping arrangement, however the hours can only be changed with the agreement of the Director/manager.
- 47.9 A roster developed under this clause will be regarded as the employee's regular hours for the period they are rostered.
- 47.10 Overtime may be scheduled when client demand exceeds the employee hours available.
- 47.11 Overtime is also applicable where an employee has completed their rostered hours for work and is directed to perform additional work (subject to the 15 minute rule in subclause 34.8).
- 47.12 Where an employee believes their proposed roster is unfair or their circumstances have not been fairly considered, they should raise the matter as soon as possible with their manager or Director.

47.13 The manager or Director should provide a decision in a reasonable period before the commencement of the roster.

48. Regular part-time employment

48.1 Unless specifically provided by this clause, the terms and conditions for regular part-time employees will be the same as for full-time employees, except they will be calculated on a pro rata basis. No pro rata adjustments will be made to any expense related allowances that the employee is eligible for under this Agreement.

48.2 No full-time employee will be required to take up a part-time job without their written agreement.

48.3 The hours of work may be changed at any time by agreement between the delegate and the employee.

48.4 A regular part time employee and their manager may, by agreement, vary the hours worked within a cycle (4 weeks). An employee is free to decline any request for variation to working hours.

48.5 The employee's average hours per week over a settlement period will be used for leave accrual purposes. The employee's "average" hours is the total hours to be worked in that 4 week cycle divided by 4. The average hours per week will be used for leave accrual, flex carry over and payment of salary purposes.

48.6 Regular part-time employees can carry over hours (credit or debit) from one settlement period to another. The carryover will be a maximum of 25% credit or 10% debit of the employee's average hours per settlement period.

48.7 The hourly rate of pay for a regular part-time employee will be the same as for a full-time employee.

48.8 A regular part-time employee whose salary is at or above the minimum salary point of the EL1 level and is given approval in exceptional circumstances to access overtime provisions will be paid their normal hourly rate for time worked up to 147 hours in a settlement period.

48.9 Approval may be given in exceptional circumstances for regular part time employees above the salary barrier to receive overtime payment for duty beyond this entitlement.

48.10 A regular part-time employee is not to get paid for more hours under the minimum payment for public holiday duty than if the part-time employee had worked a normal day.

48.11 There are guidelines on regular part time employment.

48.12 Under this agreement there are not:

- a) any limits on the number of part time employees engaged within the ATO; and
- b) any minimum or maximum hours of work for regular part time employees.

Access to part-time work by existing employees

- 48.13 A reasonable request by an employee to access part time employment, or to renew a current regular part-time employment arrangement, will be approved if there is a balance between the employee's personal needs and operational requirements.
- 48.14 Before an employee commences regular part time duty, hours of work are to be specified in writing.
- 48.15 The maximum period for each part-time agreement is 12 months.
- 48.16 A proposal to work part time, where an employee has been temporarily assigned to duties, can only be for the duration of the temporary assignment.
- 48.17 Hours of work will not be varied without the written consent of the employee.
- 48.18 The employee's part-time agreement will cease and they will revert to full-time:
- a) at the expiry of the period; or
 - b) where the employee has been successful in their application for promotion, or permanent or temporary transfer, when the employee commences those new duties.

Nothing in this subclause prevents the employee from initiating a new proposal at the end of the period or with respect to the new duties.

- 48.19 A full time employee permitted to perform their duties on a part time basis for an agreed period may, if circumstances alter before the expiry of the agreed period, revert to full time duties as soon as practicable, but no later than the expiry of the period.
- 48.20 If an employee is assigned to different duties for the period, the employee will be allowed to move to appropriate full time duties at the employee's classification level, having regard to the employee's qualifications and experience.

Employees engaged as part-time

- 48.21 The ATO may engage an employee on a regular part-time employment arrangement.
- 48.22 On engaging an employee under the provisions of subclause 48.21, the delegate will specify:
- a) the hours of work to be worked in each week over a settlement period; and
 - b) the times to be worked on each day of the cycle.
- 48.23 An employee who is engaged as a part-time employee may only convert to full-time employment by promotion or assignment to full time duties.
- 48.24 Hours of work may be varied by agreement between the employee and the delegate.

49. Job sharing

49.1 Job sharing arrangements between two or more regular part-time employees may be approved by the delegate. This will be subject to operational circumstances and the agreement of each employee.

50. Working at home

50.1 A formal working at home arrangement may be entered into or varied by agreement between the ATO and an employee when it is suitable for both the employee and ATO, provided ATO operational requirements can continue to be met.

50.2 A formal working at home arrangement is to be reached that:

- a) meets security and work health and safety requirements;
- b) must be in writing setting out the relevant conditions and arrangements
- c) must outline arrangements for cost of establishment; and
- d) can be terminated by agreement or on four weeks' notice.

50.3 Working at home arrangements may be terminated without notice if the employee fails to comply with the agreed arrangements for home based work.

50.4 An employee working at home is covered by the same employment conditions as an employee working at an office site. This includes access to conditions in this Agreement associated with 'field work' as defined in [Attachment E](#).

50.5 Apart from situations covered by subclause 42.1 the employee's ATO office is deemed to be their usual place of work for the purposes of any work travel.

50.6 The delegate may approve for the ATO to meet all or part of the costs of establishing a working at home arrangement.

50.7 This clause does not affect a delegate's ability to approve ad hoc periods of working away from the office on a case by case basis.

50.8 Approval may be given for employees to work at home while they are suffering from a minor illness or injury, or have responsibility for another person who needs minor care, but not if it is more appropriate for the employee to use Personal Leave.

Short term suspension

50.9 Without limiting termination arrangements, working at home arrangements may be suspended on a short-term basis due to operational requirements, such as the need to deploy employees to priority functions. If this is necessary, the following conditions will apply:

- a) the ATO will give the employee a minimum of one week's notice (and where it can, as much notice as possible) of the suspension of arrangements (this notice may be less if the employee agrees);
- b) the ATO in reaching a decision on suspension will take account of any hardship the employee might have;
- c) such suspension will not exceed eight weeks, unless a longer period is agreed with the employee; and
- d) at the end of the suspension, the previous working at home arrangements will be reinstated.

51. Employee Assistance Scheme

- 51.1 Employees will have access to a confidential, professional counselling service for employees and their families to help employees resolve both personal and work related issues.
- 51.2 This service will be provided at no cost to employees, for up to six consultations.

HOLIDAYS

52. Public holidays

- 52.1 Employees will be entitled to the following public holidays:
- a) New Year's Day (1 January) or, if that day falls on a Saturday or Sunday, the following Monday;
 - b) Australia Day (26 January) or, if that day falls on a Saturday or Sunday, the following Monday;
 - c) Good Friday;
 - d) Easter Monday;
 - e) Anzac Day (25 April);
 - f) The Queen's birthday holiday (on the day on which it is celebrated in a State or Territory or a region of a State or Territory);
 - g) Christmas Day (25 December) or, if that day falls on a Saturday or Sunday, 27 December; and
 - h) Boxing Day (26 December) or, if that day falls on a Saturday or Sunday, 28 December.
 - i) Any other day, or part-day (for example, the day variously called 'Eight Hour Day', 'Labour Day', or 'May Day'), declared or prescribed by or under a law of a State or Territory to be observed generally within the State or Territory, or a region of the State or Territory, as a public holiday, other than a day or part-day, or a kind of day or part-day, that is excluded by the Fair Work Regulations from counting as a public holiday.
- 52.2 The delegate and an employee may agree on the substitution of a day or part day that would otherwise be a public holiday, having regard to operational requirements.
- 52.3 Approval may be given for an employee to substitute a cultural or religious day of significance to the employee for any day that is a prescribed holiday. If the employee cannot work on the prescribed holiday, the employee will be required to work make-up time at times to be agreed.
- 52.4 Where a public holiday falls during a period when an employee is absent on leave (other than Annual, Purchased, paid Personal or War Service Sick Leave) there is no entitlement to receive payment as a public holiday. Payment for that day will be in accordance with the entitlement for that form of leave (e.g. if on Long Service Leave on half pay, payment is at half pay).

53. Christmas closedown

- 53.1 The ATO will close its normal operations from noon on the last working day before Christmas, with business resuming on the first working day after New Year's Day.

- 53.2 For the Christmas closedown for 2018, the ATO will close its normal operations from close of business Friday 21 December 2018, with business resuming on the first working day after New Year's Day 2019.
- 53.3 Employees will be provided with time off for the Christmas closedown and will be paid in accordance with their regular hours of work. When an employee is absent on leave, payment for the Christmas closedown provision will be in accordance with the entitlement for that form of leave (e.g. if on Long Service Leave half pay, payment is at half pay).
- 53.4 There will be no deduction from Annual Leave, Purchased Leave or Personal Leave credits for the closedown days.

LEAVE

54. General leave provisions

- 54.1 All leave is subject to approval by the delegate.
- 54.2 Paid leave will count as service for all purposes.
- 54.3 Where leave is planned, approval must be gained prior to the employee's absence from duty.
- 54.4 Where leave is not planned and the employee will not be attending work during their regular hours, the employee is required to notify an appropriate manager as soon as practicable.
- 54.5 In all cases of unplanned leave applications, if the application has not been submitted prior to the employee returning to work, it must be forwarded to the manager as soon as practicable after they have returned to work.
- 54.6 Unless otherwise specified, an employee may access leave for part day absences.

Unauthorised absence

- 54.7 Any absence from duty that is not approved by the delegate is an unauthorised absence.
- 54.8 When an employee has an unauthorised absence:
- a) the period of unauthorised absence shall not count as service for any purpose;
 - and
 - b) the employee shall not be paid in respect of the period.

Portability of leave

- 54.9 When an employee moves from another agency where they were an ongoing APS employee, the employee's unused accrued Annual Leave and Personal Leave (however described) will be recognised, provided there is no break in continuity of service.

54.10 When an employee is engaged as either an ongoing or non-ongoing APS employee immediately following a period of ongoing employment in the Parliamentary Service or the ACT Government Service, the employee's unused accrued Annual Leave and Personal Leave (however described) will be recognised.

54.11 For the purposes of this clause a 'move' includes:

- a) a promotion, move at level and reduction in classification;
- b) a temporary move to the ATO; or
- c) a return to the ATO at the end of a temporary move.

Expenses on cancellation of leave

54.12 An employee recalled to work from leave or who has leave cancelled will be reimbursed:

- a) any non-refundable deposits and advance fares in respect of the employee and dependants;
- b) non-refundable rent paid for accommodation not utilised; and
- c) other incidental expenses incurred as a result.

55. Annual Leave

Accrual

55.1 An employee will accrue four weeks paid annual leave for a complete year of service. Leave will accrue progressively and be credited on the first day of each month.

55.2 The accrual of leave credits will be reduced on a pro rata basis, for the total leave without pay taken, if more than 30 calendar days leave without pay not to count as service was taken in the calendar year.

Additional credit for shift workers

55.3 Shift workers who are regularly rostered to work on Sundays and public holidays will accrue 0.1 of a week extra Annual Leave, to a maximum of one week in a calendar year, for each occasion their rostered shift falls on a Sunday.

Direction to take leave

55.4 The ATO may direct an employee to take one fifth of their Annual Leave credit if that credit exceeds 367.5 hours.

Payment for unused leave on cessation of APS employment

55.5 Upon cessation of APS employment, an employee will be paid in lieu of unused Annual Leave credits, including a pro-rata amount for any part month entitlements not yet credited. The amount paid in lieu will include any allowances the employee would have received had they taken the leave.

55.6 For the purpose of subclause 55.5, where an employee is engaged as an employee with the ATO on the next working day after cessation of the previous ATO employment, the employee is not taken to have ceased employment with the APS.

Cashing out of Annual Leave

- 55.7 An employee may cash out one or two weeks of Annual Leave credit subject to the following:
- a) the employee must apply to cash out Annual Leave in writing;
 - b) the employee can only cash out Annual Leave once in any twelve month period;
 - c) at the time that the cash out occurs the employee must take at least one week of Annual Leave; and
 - d) following the taking of the Annual Leave and the cash out the employee's remaining accrued entitlement to paid Annual Leave must be at least four weeks.

The employee will be paid the amount that would be payable if the employee had taken the leave they are cashing out.

Salary during Annual Leave

- 55.8 The salary paid to an employee while they are on Annual Leave will be the salary paid as if the employee was continuing on duty.

56. Purchased Leave scheme

- 56.1 An employee may purchase up to eight weeks of paid leave each year (in one week blocks) through a pro-rata reduction in their annual salary.
- 56.2 Delegate approval is required to purchase more than four weeks leave each year.
- 56.3 Any unused leave credits not taken within two years will be paid in lieu at the salary rate that was applicable to the employee on the last day of the accrual.
- 56.4 Purchased Leave will not reduce salary for superannuation purposes or any other purpose covered by this Agreement.
- 56.5 Upon cessation of employment with the ATO, an employee will be paid in lieu of any unused Purchased Leave credits.
- 56.6 Once a period of Purchased Leave has been approved, it will not be rescinded by the ATO unless exceptional circumstances arise.

57. Long Service Leave

- 57.1 An employee is eligible for Long Service Leave in accordance with the *Long Service Leave (Commonwealth Employees) Act 1976*.
- 57.2 The minimum period during which Long Service Leave can be taken is seven calendar days (at full pay, or 14 days at half pay). Except as otherwise provided by legislation or this Agreement, Long Service Leave can only be broken by attendance at work.

58. Sabbatical Leave

- 58.1 An employee may be given approval to work at a 20% reduced eligible salary for a four year period followed by a one year Sabbatical Leave period.

- 58.2 During the sabbatical year the employee will be paid an amount equivalent to the amounts forgone from salary for the previous four years, in equal fortnightly instalments.
- 58.3 Upon cessation of employment with the ATO or other withdrawal from the scheme, an employee will be paid the balance of any amounts forgone during the four year period.
- 58.4 Sabbatical Leave does not count as service for any purpose.

59. Assistance with holiday care program costs

- 59.1 If an employee with a child(ren) at school is formally restricted by the delegate from taking Annual Leave, Purchased Leave or Long Service Leave during school holidays, the ATO will pay the employee a portion of the cost of an accredited school holiday program for each child. The amount payable is set out in [Attachment A, Schedule 5](#).
- 59.2 An amount paid cannot exceed the actual cost incurred, and is only paid on days when the employee is at work.
- 59.3 An employee whose partner receives a similar benefit from their employer is not eligible for the payment.

60. Personal Leave

- 60.1 An employee will be able to access Personal Leave as follows:
- a) Personal Leave for sick purposes (Personal Leave - Sick) taken by an employee because of a personal illness, or injury, of the employee; or
 - b) Personal Leave for caring purposes (Personal Leave - Carer's) taken by an employee to provide care or support to:
 - i. a member of the employee's immediate family or household; or
 - ii. another person for whom the employee has a caring responsibility, who requires care or support because of:
 - a. a personal illness, or injury, of that person; or
 - b. an unexpected emergency affecting that person.

Accrual of paid Personal Leave

- 60.2 An ongoing employee who has been employed with the ATO since before 30 November 2011 will be credited with 3.4 weeks paid Personal Leave on each personal leave anniversary.
- 60.3 An ongoing employee engaged with the ATO on or after 30 November 2011 will be credited with:
- a) one week of paid Personal Leave on the date of engagement, and each annual anniversary thereafter; and
 - b) 0.2 weeks on the date of engagement and each monthly anniversary thereafter.
- 60.4 Notwithstanding subclause 60.2, an employee who:
- a) moves to the ATO from another agency on or after 30 November 2011 (excluding a return from a temporary move); or

- b) returns to the ATO at the end of a temporary move after the commencement of this Agreement

will be credited with leave on the basis of subclause 60.3, except that their anniversary date for monthly and annual credit will be based on the anniversary date the employee brings with them from their previous agency.

- 60.5 Any unused leave credits will remain part of an employee's Personal Leave credit.

Advancement of credit

- 60.6 An employee who accrues Personal Leave as per subclause 60.3 and who has exhausted their accrued paid Personal Leave credits, may be advanced some or all of the remainder of their annual entitlement:

- a) where a minimum of one day Personal Leave is required, and
- b) satisfactory documentation is provided.

Deferral of credit dates

- 60.7 An employee's anniversary and monthly accrual dates will be deferred by the whole period of leave without pay, if more than 30 calendar days leave without pay not to count as service have been taken since the employee's last annual anniversary date.

Recognition of prior service

- 60.8 Where leave is not recognised under subclause 54.10, service in an APS agency, the ACT Government or the Parliamentary Service may be recognised as service for the purpose of Personal Leave accrual, provided any break in service does not exceed two months. Credit dates and amounts for prior and current service are determined as if the prior service was with the ATO as an ongoing employee engaged after the commencement of this Agreement.

Reduced accrual of Personal Leave credits

- 60.9 Where leave to undertake employment outside the ATO counts as service, any Personal Leave credits accrued shall be reduced by:
- a) where records of personal leave granted to the employee are available - the sum of those periods of leave of absence on account of illness so recorded; and
 - b) in any other case - nine hours for each three months the employee was on leave.

Satisfactory documentation

- 60.10 The delegate may approve Personal Leave for an employee (other than EL2 employees) without requiring satisfactory documentation for absences:
- a) of not more than three consecutive working days; and
 - b) up to a total of eight days of absences in a personal leave year.
- The delegate may approve more than eight days without documentation, but only as unpaid personal leave, and only if it is warranted by the circumstances.

All other applications for Personal Leave are required to be supported by satisfactory documentation.

- 60.11 For EL2 employees, the delegate may require satisfactory documentation before approval is given for an EL2 employee to take Personal Leave or to continue on leave.
- 60.12 Satisfactory documentation in support of Personal Leave is:
- a) for the purposes of Personal Leave – Sick:
 - i. a medical certificate from a registered health practitioner; or
 - ii. if it is not reasonably practicable for the employee to provide a medical certificate, a statutory declaration made by the employee;
 - b) for the purposes of Personal Leave – Carer's (if the care or support is required because of a personal illness, or injury):
 - i. a medical certificate from a registered health practitioner; or
 - ii. if it is not practicable for the employee to provide a medical certificate, a statutory declaration made by the employee;
 - c) for the purposes of Personal Leave - Carer's (if the care or support is required because of an unexpected emergency):
 - i. a statement from a relevant authority; or
 - ii. if it is not practicable to obtain a statement from a relevant authority; a statutory declaration made by the employee.

Satisfactory documentation for a recurring medical condition

- 60.13 In addition, if an employee suffers from a recurring medical condition, a statement of fact confirming that they suffer from a recurring medical condition will be accepted in the following circumstances:
- a) it is provided by a registered health practitioner and states that the employee suffers from a particular medical condition that may cause them to be unfit for work; and
 - b) the absence is for a total of up to a week in a Personal Leave year and each absence is two consecutive days or less.
- 60.14 The statement of fact will be valid for a maximum of 12 months.
- 60.15 The delegate may require separate documentation for any absence provided that prior notice is given to the employee.

Unpaid and Half Pay Personal Leave

- 60.16 A delegate may approve unpaid Personal Leave when:
- a) an employee has exhausted Personal Leave credits; or
 - b) an employee is not entitled to paid Personal Leave; or
 - c) an employee requests unpaid Personal Leave and the delegate determines it is warranted in the circumstances; or
 - d) the delegate determines that it is not appropriate to grant paid personal leave for caring purposes (caring for 'another person').
- 60.17 An employee is entitled to up to 2 days unpaid Personal Leave – Carer's under subclause 60.16(a) for each occasion when the employee is required to provide care or support to a member of the employee's immediate family or household because of personal injury or illness of, or unexpected emergency affecting, the member.
- 60.18 A delegate may approve the conversion of Personal Leave credits to half pay for the period of leave required for the purpose of personal illness or injury. This will result in

the period of leave for which the employee is absent being double the amount of leave deducted from the employee's credits.

Additional leave credits for compassionate purposes

- 60.19 Where an employee has no Personal Leave credits and the Commissioner decides special and compassionate circumstances exist, additional credits may be approved.

Access to other leave types when Personal Leave with pay has been exhausted

- 60.20 Subject to the relevant provisions of this Agreement, an employee who is unfit for work for a period of at least one week may be granted Annual Leave, Purchased Leave or Long Service Leave where they have utilised all paid Personal Leave.
- 60.21 Managers may waive the one week period in 60.20 when medical treatment is being undertaken for a long term illness, or on an ad hoc basis, over a long term period.

Personal leave during periods of other leave

- 60.22 If an employee produces satisfactory documentation that they were unfit for work while on Annual Leave or Purchased Leave, or unfit for work for one day or more while on Long Service Leave and/or Flex Leave, their Annual Leave, Purchased Leave, Long Service Leave and/or flex credits will be reinstated and Personal Leave – Sick granted.
- 60.23 If an employee produces satisfactory documentation that they were required to provide care or support for a member of their immediate family or household while on Annual Leave, their Annual Leave credits will be reinstated and Personal Leave – Carer's granted.

Limit of carer's leave for 'another person'

- 60.24 The maximum continuous period of paid Personal Leave – Carer's to care for a person for whom the employee has caring responsibilities (but who is not a member of the immediate family or household) ('another person') is two weeks per occasion.
- 60.25 If the employee has accessed ten days of Personal Leave – Carer's in the employee's Personal leave year to care for 'another person' for whom the employee has caring responsibilities the maximum continuous period of paid Personal Leave on a single occasion should not exceed one week but a manager may, having regard to all the circumstances of a case, approve up to two weeks.

Leave to count as service

- 60.26 When an employee has been absent from work due to illness or injury for a continuous period of 78 weeks, any leave without pay after 78 weeks has passed will not count as service for any purpose other than Long Service Leave.
- 60.27 Personal Leave – Carer's without pay will count as service, except for the purposes of the *Long Service Leave (Commonwealth Employees) Act 1976* unless otherwise approved, to a maximum of 30 calendar days each Personal Leave year.

61. Compassionate and Bereavement Leave

Compassionate Leave

- 61.1 An employee is entitled to two days paid Compassionate Leave for each occasion when a member of the employee's immediate family or household:
- a) contracts or develops a personal illness that poses a serious threat to their life; or
 - b) sustains a personal injury that poses a serious threat to their life.

Bereavement Leave

- 61.2 An employee is entitled to up to three days paid Bereavement Leave on each occasion when a member of the employee's immediate family or household dies or on the death of a person with whom the employee had a close personal relationship.

Documentation

- 61.3 An employee may be required to provide appropriate documentation in support of their application for Compassionate or Bereavement Leave.

Compassionate or Bereavement Leave while on other leave

- 61.4 If an employee becomes eligible for compassionate leave while on Annual Leave, their Annual Leave credits will be reinstated and Compassionate Leave granted.
- 61.5 If an employee becomes eligible for Bereavement Leave while on Annual, Purchased or Long Service Leave, their Annual, Purchased or Long Service Leave credits will be reinstated and Bereavement Leave granted.

62. Defence Reservists Leave

- 62.1 An employee may be granted leave (with or without pay) to fulfil their Australian Defence Force (ADF) Reserve, continuous full time service (CFTS) or Cadet Force obligations.
- 62.2 An eligible employee is entitled to ADF Reserve leave with pay, for up to four weeks during each financial year and an additional two weeks' paid leave in their first year of ADF Reserve service. With the exception of the additional two weeks in the first year of service, leave can be accumulated and taken over a period of two years.
- 62.3 Employees are not required to pay their tax free ADF Reserve salary to the ATO in any circumstances.
- 62.4 An employee who is an officer or instructor of cadets in a Cadet Force may be granted paid leave of up to three weeks each financial year to perform duties as an officer or instructor of Cadets. For these purposes 'Cadet Force' means the Australian Navy Cadets, Australian Army Cadets, or the Australian Air Force Cadets.
- 62.5 Defence Reserve leave counts as service for all purposes, except when an employee takes unpaid leave to undertake CFTS, in which circumstance it will not count for Annual Leave purposes.

63. War Service Sick Leave

- 63.1 Where the Department of Veterans' Affairs (DVA) has issued a statement to an employee certifying that a condition is a war-caused medical condition, absences on War Service Sick Leave may be approved on the basis of a certificate from a recognised medical practitioner stating the absence is due to that condition.
- 63.2 An eligible employee may accrue two separate credits:
- a) on commencement in the ATO, or recognition by the DVA, whichever is the later, a special credit of up to nine weeks War Service Sick Leave; and
 - b) annual credit of three weeks.
- 63.3 Unused annual credits accumulate, subject to a maximum credit balance of nine weeks.
- 63.4 Leave may not be granted from the annual credits until the special credit is exhausted.

64. Cultural, Ceremonial and NAIDOC Leave

- 64.1 An employee of Aboriginal or Torres Strait Islander descent may be granted paid leave for up to 10 days in any period of two years for cultural or ceremonial purposes.
- 64.2 A further one day's paid leave per year may be granted to an eligible employee to attend and participate in NAIDOC Week activities. Employees wishing to attend activities during NAIDOC Week involving more than one day's absence may be granted flextime, Purchased, Annual or unpaid Miscellaneous Leave.
- 64.3 Cultural, Ceremonial and NAIDOC Leave is in addition to Compassionate (including Bereavement) Leave.

65. Leave in the interests of the Community***Emergency Service Volunteer Leave***

- 65.1 Without limiting the requirements of the *Fair Work Act*, leave for an employee who engages in a voluntary emergency management activity (including reasonable recovery and travel time), will be approved and leave for ceremonial duties may be approved.
- 65.2 A maximum of four days with pay for each emergency will be granted, subject to the provision of satisfactory evidence that the employee's services were requested by the relevant organisation, where required by the delegate.
- 65.3 An additional day of paid leave for recuperation may also be granted, on application, where the employee will not have had an adequate break between the emergency duty and returning to work.
- 65.4 In addition, the employee may be granted paid leave for:
- a) reasonable travel time associated with the emergency activity; and/or
 - b) regular training.
- 65.5 Periods of unpaid leave will not count as service.

65.6 Where an employee is granted unpaid leave under this clause during a period of Annual Leave, the Annual Leave credits for the period of that unpaid leave will be reinstated.

65.7 Where there is a proclaimed natural disaster, the DC ATOP may approve an additional amount of leave with or without pay.

Jury service

65.8 Employees who are required by a court to attend either for jury selection or to act as a juror will be released from duty on full pay for the period required, without the need to formally apply for leave.

65.9 The employee will be required to advise their manager in advance and provide proof of the need for their attendance.

65.10 If the employee receives a payment from the court for attendance, they must repay that amount to the ATO for the period of absence. If the repayment is not made, an equivalent amount will be deducted from the employee's salary.

65.11 Where an employee is required to attend for jury service during a period of Annual Leave, the Annual Leave credits will be reinstated.

Donating blood and vaccination for official overseas travel

65.12 Donating blood, or attending a medical practitioner for the purposes of vaccinations for official duty, during working hours is taken to be ordinary duty.

66. Witness leave

66.1 An employee who is summoned as a witness in a Court (except in civil proceedings, unless a Crown witness), administrative tribunal or industrial tribunal will be granted paid leave.

67. Miscellaneous Leave

67.1 An employee may be granted Miscellaneous Leave either with or without pay where it is in the interests of the ATO, and there is no specific leave arrangement for the circumstances.

67.2 If leave is granted without pay, the leave may count as service for some or all purposes.

67.3 There are guidelines on the granting of Miscellaneous Leave. Employees must be given a written notice of the decision to grant, or refuse to grant, Miscellaneous Leave. Where a request is refused the written notice will include reasons.

LEAVE FOR PARENTING PURPOSES

68. Maternity and Maternal Leave

- 68.1 The *Maternity Leave (Commonwealth Employees) Act 1973* provides for paid leave to eligible employees. Approval may be given to spread the payment of paid Maternity Leave over a maximum period of 24 weeks.
- 68.2 Any arrangement to spread the payment for this leave will not increase the period that counts for service.
- 68.3 An employee who is entitled to Maternity Leave under the *Maternity Leave (Commonwealth Employees) Act 1973* will also be entitled to four weeks of paid Maternal Leave. Approval may be given to spread the payment over eight weeks. Only the first four weeks will count as service.
- 68.4 Maternal Leave must be taken continuously and can only be taken immediately after the first 12 weeks of Maternity Leave under the *Maternity Leave (Commonwealth Employees) Act 1973*.

69. Adoption and Foster Parent Leave

- 69.1 An employee who;
- a) adopts a child; or;
 - b) assumes long term responsibilities arising from the placement of a child by a fostering arrangement
 - i. by a person or organisation with statutory responsibility for the placement of the child; and
 - ii. where the child is not expected to return to their family,
- is entitled to 14 weeks of paid leave (subject to subclause 69.2 to 69.5).
- 69.2 To be eligible for Adoption or Foster Parent Leave:
- a) an employee must have at least 12 months of continuous APS service and be the primary care giver of the child
 - b) the child cannot have lived with the employee for a period of six months or more; and
 - c) the child cannot be a child of the employee or the employee's partner, unless that child had not been in the custody and care of the employee or the employee's current partner for a continuous period of six months or more.
- 69.3 Where both parents are eligible employees in the ATO they may share the 14 weeks for the period that they are the primary care giver.
- 69.4 The leave must be taken in one continuous period and be taken during the period commencing one week prior to assuming responsibility for the child and ceasing six months after assuming responsibility.
- 69.5 If the fostering arrangement is terminated during the period of Foster Parent Leave then the leave will cease.

70. Other Parental Leave

Supporting Partners Leave

70.1 An employee who is not entitled to paid Maternity Leave, or paid Adoption and Foster Parent Leave is entitled to two weeks of paid Supporting Partners Leave on the occasion of:

- a) the birth of their child (or their current partner's child),
- b) the adoption of a child; or
- c) the long term fostering of a child.

The leave must be taken in one continuous period commencing within six weeks of the day of birth of the child or the day the employee assumes responsibility of an adopted child or fostered child.

Unpaid Parental Leave

70.2 An employee who is entitled to paid Supporting Partners, Maternity or Adoption and Foster Parent Leave is also entitled to leave without pay to care for the child. This leave without pay must be taken within a period of 66 weeks commencing on the day of birth of the child or the day the employee assumes responsibility of an adopted child or fostered child.

70.3 In addition to the leave available under subclause 70.2, the employee who has, or will have responsibility for the care of the child is entitled to leave without pay to care for the child until the child is up to two years old.

70.4 Unless otherwise required by legislation, leave without pay under this clause does not count as service for any purpose.

71. Returning to work after parental leave

71.1 On ending parental Leave (including Maternity, Supporting Partners, Adoption and Foster Parent Leave), an employee is entitled to return to:

- a) the employee's pre-parental leave duties; or
- b) if those duties no longer exist, available duties for which the employee is qualified and suited at the same classification and pay as applied pre-parental leave.

For the purposes of this clause, duties means those performed:

- i. if the employee was moved to safe duties because of the pregnancy – immediately before the move; or
- ii. if the employee began working part-time because of the pregnancy – immediately before the part-time employment began; or
- iii. otherwise – immediately before the employee commenced parental leave.

71.2 All employees returning from parental leave (including Maternity, Supporting Partners, Adoption and Foster Parent Leave) will have access to part time work in accordance with clause 48 until the child has attained school age, if they want it.

71.3 Hours of work (specified total hours and regular hours) must be agreed by the delegate and the employee in the normal manner. Work may not be able to be provided in the same job that the employee had as a full time employee.

SECTION E – WORKFORCE PLANNING AND ADJUSTMENT

72. Assignment of duties

- 72.1 The ATO utilises an appropriate mix of employment types.
- 72.2 Any employee can be assigned to carry out such duties as are within the limits of the employee's skill, competence and training and are consistent with the employee's classification, provided that such duties are not designed to promote deskilling. Employees do not have to carry out duties that are a threat to a safe and healthy work environment.

73. Advancement Programs

- 73.1 The ATO will use Advancement Programs (AP) that utilise an ATO advancement broadband.
- 73.2 The ATO advancement broadband will be used for those employees selected to undertake an advancement program and whose progression to the exit level classification is subject to the successful completion of an AP.
- 73.3 Existing employees who do not successfully complete the requirements of the AP will be assigned duties at the entry level classification of the AP.

Training classifications

- 73.4 An employee who undertakes the Graduate Program as a Graduate APS (i.e. where an advancement broadband has not been used) will be placed at the entry level of the relevant AP on completion of the Program. On meeting the requirements of the AP they will be advanced to the next level of the AP.

74. Permanent relocation of employees between offices

Intra-city transfers

- 74.1 This clause applies where the ATO proposes to permanently move employees between buildings in the same city.
- 74.2 Any such move will be voluntary to the fullest extent practicable, having regard to hardship factors of employees and the ATO's business needs.
- 74.3 An employee will be given as much notice of the need to move as is reasonable in the circumstances. In the case of a move between suburbs or between the CBD and a suburb, the notice period will be at least one month.
- 74.4 Managers may allow employees up to three days leave when this is necessary to arrange personal matters associated with the move.
- 74.5 If significant relocation costs are likely to be incurred, the employee will be entitled to a one-off payment upon taking up duty in the new building in accordance with

[Attachment A, Schedule 5](#). For the purpose of this clause the employee's level is their actual classification level at the date of the move.

Inter-city transfers

74.6 There will be no compulsory moves between cities. In this context, 'cities' means the greater metropolitan area.

75. Excess employees

75.1 Clauses 75 to 84 only apply to ongoing employees who are no longer on probation.

When is an employee excess?

75.2 An employee becomes excess for any of the following reasons:

- a) the duties of the employee are transferred to a different capital city or to an office which requires a move of a similar scale, involving a necessary change of residence, and:
 - i. the employee is unwilling to perform duties at the new office; and
 - ii. the ATO is unable to provide ongoing work at the first office; and
 - iii. the delegate agrees redundancy is an economically viable alternative to relocation.
- b) where the delegate determines the employee is a member of a given class that has more members than is necessary for the efficient and economical working of the ATO in a particular location; or
- c) the employee's services can no longer be effectively used in their current job because of changes in technology or work methods or changes in the nature, extent or organisation of the ATO. An employee who leaves the ATO under this subclause will be able to do so with dignity and respect for the contribution they have made in the past.

75.3 Subclause 75.2 c) will only be used where an employee's job is still required and the employee will be replaced. If the job is no longer required the employee may become excess under subclause 75.2 a) or b).

76. Preventing excess employee situations

76.1 The ATO will, as far as practicable, prevent excess employee situations.

76.2 The ATO will consult with employees and their representatives when the provisions of this clause need to be exercised

76.3 Measures to be used may include one or more of the following:

- a) moving work and/or reassignment of duties;
- b) redeployment; (including in the APS) and/or
- c) retraining and developing new capabilities within an appropriate time to enhance redeployment and/or reassignment opportunities.

76.4 Employees identified by the delegate as being in a situation where they are likely to be excess will be assessed for suitability (including suitability within three months) for any identified ongoing job opportunity in their region prior to the ATO filling the opportunity in another way.

- 76.5 Where there are insufficient volunteers for ongoing job opportunities, the delegate may redeploy an affected employee to any suitable ongoing job.
- 76.6 Where there are more affected employees than required, a merit based assessment process may be conducted to determine which employees are assigned to the required duties.
- 76.7 The ATO is not obliged to redeploy employees between regions and such redeployments do not have priority over other vacancy filling methods in other regions. If the ATO and the employee agree on redeployment to another region, the move may be considered to be in the interests of the ATO.
- 76.8 Redeployment measures will continue to apply until an offer of voluntary redundancy is made. The measures will also apply through the retention period when the employee declines an offer of voluntary redundancy. Where redeployment involves an intra-city move, to the extent practicable, employee preferences and any hardship factors will be taken into account and the provisions of clause 74 will apply.

77. Consultation with employees and their representatives

- 77.1 If, despite actions taken in accordance with clause 76, an excess employee situation cannot be prevented, the delegate will inform the affected employee(s), in writing of the period over which, it is likely to occur.
The delegate will consult with the employee(s), and their representative(s) (if any) over a period of one month on a range of matters including:
- a) the measures that could be taken to reduce or remove the likelihood of the employee(s) becoming excess;
 - b) redeployment prospects for the employee(s) concerned;
 - c) the appropriateness of using voluntary redundancy; and
 - d) the method of identifying an employee as excess.
- 77.2 Where the employee and the delegate agree, the consultation period can be extended or reduced.
- 77.3 Apart from employees who express interest in voluntary redundancy, no employee will be notified that they are excess within the consultation period.

78. Determination of excess employee

- 78.1 Notwithstanding any provision of this Agreement, the delegate may invite an employee, or a group of employees, to informally express an interest in voluntary redundancy at any time. Employees who lodge an informal expression of interest in voluntary redundancy will be provided with, or given access to information in relation to their likely entitlements. This could take the form of access to 'self help' methods of estimating final leave/severance payments and superannuation benefits.
- 78.2 If redeployment or other measures are not feasible or only partially remove the likely excess situation, the delegate will identify, by written determination, the employee(s) who are considered to be excess.

- 78.3 If the ATO determines that it is effective and economical to do so, the ATO will facilitate the use of swaps to maximise the extent to which redundancies are voluntary.
- 78.4 Employees who are identified as being excess will be provided with the following information:
- a) the retention provisions which apply if the employee declines an offer of voluntary redundancy;
 - b) estimates of severance benefits, pay in lieu of notice and pay in lieu of any unused annual, purchased or long service leave credits; and
 - c) the estimated amount of taxation the ATO will deduct from any payments; and
 - d) for employees who are members of the CSS or PSS (defined benefit) schemes details of accumulated superannuation contributions and the options available to them.
- Employees who are not members of the CSS or PSS (defined benefit) funds are responsible for obtaining details about their options from their superannuation fund. The ATO will, where possible, assist the employee to get this information.
- 78.5 Once the employee has been provided with the information as set out in subclause 78.4 (and an employee who is not a member of a defined benefit fund has been provided with reasonable time to get the information), they will be made a formal offer of voluntary redundancy. An employee will have up to two weeks to accept or decline such an offer.
- 78.6 An employee who accepts the formal offer of voluntary redundancy will be given notice of termination and will be paid a voluntary redundancy severance benefit. With agreement from the employee follow on action may commence inside the two week period.
- 78.7 If the employee does not respond to the ATO within the two week period provided in subclause 78.5, they will be taken to have declined the offer.
- 78.8 The ATO will not make a further offer of a voluntary redundancy to the employee at later steps in the process.
- 78.9 Employees who decline the offer of voluntary redundancy will begin a formal retention period, to commence from the day after the offer was declined.
- 79. Retention period**
- 79.1 An excess employee who declines the offer of voluntary redundancy will be entitled to the following period of retention:
- a) 13 months when the employee has 20 years or more service or is 45 years of age or over; or
 - b) seven months for all other employees, reduced by the relevant NES redundancy pay period that would apply to the employee at the end of the seven or 13 months retention period.
- 79.2 Employees who cannot be placed in a suitable job within the first three months of declining an offer of voluntary redundancy:

- a) will be advised that, because there is sufficient work available, it is intended at this stage that the employee's services will be retained for the remainder of their retention period. It is expected that this will normally be the case but it may be necessary for affected employees to move to a different type of work, for which they are suitable; or
- b) if the delegate is satisfied at any time in the remaining retention period that there is insufficient productive work available for the employee during the remainder of the retention period and that there is no reasonable redeployment prospects in the APS, the delegate may:
 - i. give written notice of the involuntary termination of the employee's employment in accordance with section 29 of the *Public Service Act 1999*; or
 - ii. by agreement with the employee, give written notice of involuntary termination of their employment; or
- c) will be given four weeks' written notice of the intention to reduce their classification so that they can be redeployed to suitable employment, in which case income maintenance will apply instead of an involuntary redundancy benefit; or
- d) may at any time, be given written notice of the involuntary termination of the employee's employment under section 29 of the *Public Service Act 1999*.

79.3 Where the delegate and employee agree, the three month period referred to in subclause 79.2 may be reduced.

79.4 Excess employees will be assessed for suitability for any identified ongoing job opportunity in their region, in the ATO, prior to it being filled in another way.

Alternate Retention Period

79.5 Where an employee chooses to enter into the retention period provisions under this sub clause, the employee's retention period determined in 79.1 above will be:

- a) 13 months where the employee has 20 years or more service or is 45 years of age or over; or
- b) 7 months for all other employees.

79.6 Where an employee elects to enter into the Alternate Retention Period provisions in 79.5 their total pay throughout the retention period will be reduced by an amount equivalent to the employee's redundancy pay entitlement under the NES, with such redundancy pay entitlement calculated as at the expiration of the retention period.

79.7 For the purposes of 79.6, the reduction of the employee's ordinary pay will be amortised over the duration of the retention period.

79.8 If during the Alternate Retention Period the employee ceases to be excess (other than by termination of employment for the reason of being excess) amortisation will cease and the amount deducted as part of the amortisation provisions will be paid to the employee.

80. Support for excess employees

80.1 An employee who is identified as being excess, or offered a voluntary redundancy, will be reimbursed for the costs of the following support if they choose to use it:

- a) transition and/or financial planning by a qualified advisor; and/or
- b) assistance with preparation of job applications.

The maximum total amount of reimbursement under a) and b) is set out in [Attachment A, Schedule 5](#).

- 80.2 During any notice or retention periods referred to in clauses 79 and 80:
- a) the ATO will provide assistance to the employees to try to find opportunities to redeploy the employee to another agency; and
 - b) excess employees will be given reasonable time to attend employment interviews, including reasonable travel and incidental expenses when these are not met by the prospective employer.
- 80.3 If an excess employee has to move their household to a new locality as a result of a movement at level or reduction in classification, they will be entitled to reasonable travel costs and relocation costs as if being promoted.

Payment if reduced in classification

- 80.4 If an employee is reduced in classification, the employee will maintain the base salary they had immediately prior to the reduction for the relevant period as determined by clause 84, less the period of employment since the offer of voluntary redundancy was rejected.

Notice period

- 80.5 The following notice periods will apply when employment is terminated:
- a) if 45 years of age or over, with at least five years continuous service: five weeks' notice; or
 - b) other employees: four weeks' notice.

81. Voluntary redundancy benefit

- 81.1 An employee who accepts the offer of a voluntary redundancy and whose employment is terminated on the grounds that they are excess, is entitled to payment of a redundancy benefit of an amount equal to two weeks' salary for each completed year of continuous service, plus a pro-rata payment for completed months of service since the last completed year of service, subject to any minimum amount the employee is entitled to under the NES.
- 81.2 [Attachment C](#) lists certain conditions relating to service for redundancy benefit purposes.
- 81.3 The minimum sum payable will be an amount equal to four weeks' salary and the maximum payable will be equal to 48 weeks' salary.
- 81.4 The redundancy benefit will be calculated on a pro rata basis for part-time hours during the period of service if the employee has less than 24 years full time service.
- 81.5 This benefit will be in addition to any payment in lieu of the notice period and accrued Annual, Long Service and Purchased Leave credits.

82. Involuntary redundancy benefits

- 82.1 If employment is terminated involuntarily, employees will be paid a sum calculated as follows:
- a) for employees with 20 or more years of service or 45 years of age or over: a lump sum equal to 13 months' salary reduced by the amount of salary paid since the date the offer of voluntary redundancy was rejected; or
 - b) for others: a lump sum equal to seven months' salary reduced by the amount of salary paid since the date the offer of voluntary redundancy was rejected.
- 82.2 Such employees will receive payment of an amount equivalent to payment in lieu of accrued Annual Leave calculated as if the date of termination of their employment is 13 months or seven months (as the case may be) later than the date the offer of voluntary redundancy was rejected.
- 82.3 If the total amount payable is less than the total amount (including pay in lieu of leave) that would have been payable had the employee accepted the offer of voluntary redundancy (reduced by any salary received since the date the offer was rejected), the employee will be paid an additional amount to bring the total benefit to that amount.

83. Salary for calculating benefits

- 83.1 For calculating redundancy benefits, an employee's salary will include:
- a) HDA or HWVA, if received on the date notice is given and has been payable for a continuous period of at least 12 months at that date;
Where the higher duties or higher work value of an employee who has received HDA or HWVA for a continuous period of 12 months is ceased due to the workforce adjustment process necessitating the redundancy, and the employee would otherwise have continued to receive higher duties until the date notice was given, the higher duties will be taken to have continued to the date notice was given for the purpose of this clause.
 - b) an average of shift penalties over the 12 months prior to notice being given, provided shift work has been rostered in at least 26 weeks; and
 - c) any other regular allowance in the nature of salary received on the date notice is given.

84. Income maintenance period

- 84.1 Where clauses 77 to 83 refer to an employee's base salary being maintained as a result of a reduction in classification, the relevant period shall be determined as follows:
- a) for an employee with 20 or more years of service: 13 months;
 - b) for an employee who is 45 years of age or over: 13 months; or
 - c) for any other employee: seven months.

85. Resignation

- 85.1 An employee may resign from their employment by giving the delegate at least 14 days' notice.

85.2 The delegate has the discretion to agree to a shorter period of notice or waive the requirement to give notice.

85.3 At the instigation of the delegate, the resignation may take effect at an earlier date within the notice period. In such cases, the employee will be paid compensation in lieu of the notice period which is not worked.

86. Termination of employment and reduction in classification

86.1 This clause only applies to ongoing employees who are no longer on probation.

Reduction in classification

86.2 An employee who is reduced in salary or classification without consent may request a review of the decision.

The ATO will stay the decision pending the outcome of the primary review:

- a) Where the request is lodged by the employee within ten working days of being given notice of the reduction, and
- b) A statement in support of the request for review is lodged within a further 14 working days.

The ATO will further stay the decision until the outcome of a secondary review by the Merit Protection Commissioner, if sought by the employee within ten working days of being notified of the outcome of the primary review.

Date of effect of termination

86.3 Subject to the special cases set out below, if an employee is terminated, the termination will take effect on the later of:

- a) one month after the day on which the notice is given to the employee; or
- b) after expiration of a period of notice required by the *Fair Work Act*; or
- c) on the date of effect of the notice of termination.

86.4 Except where an employee is guilty of serious misconduct warranting termination without notice, termination of employment due to a breach of the code of conduct shall take effect on the later of:

- a) 14 days after the employee has been furnished with reasons for the termination; or
- b) after any greater period of notice required by the *Fair Work Act*.

The ATO is committed to ensuring that the ATO procedures for determining breaches of the APS Code of Conduct are properly applied. As provided by subclause 8.2 neither the APS Code of Conduct or the ATO procedures form part of this Agreement.

86.5 If an excess employee's employment is terminated, the notice of termination shall take effect on the later of:

- a) after expiration of the period of notice under this Agreement; or
- b) after expiration of the period of notice required by the *Fair Work Act*.

86.6 Termination on grounds relating to an employee's performance shall take effect on the later of:

- a) 14 days after the day on which the notice is given to the employee; or
- b) after the period of notice required by the *Fair Work Act*.

- 86.7 Termination of employment due to inability to perform duties because of physical or mental incapacity takes effect, unless there are special circumstances, on the later of:
- a) One month after the day on which the notice is given to the employee; or
 - b) After expiration of a period of notice required by the Fair Work Act.
- 86.8 In all cases, termination may take effect after payment of compensation in lieu of the notice required. Payment in lieu of notice may be at the instigation of the delegate or the employee.

WORKPLACE ENVIRONMENT

87. Accommodation

- 87.1 The ATO is committed to providing high quality office accommodation that meets the professional needs of employees and the nature of the employees' work.
- 87.2 The ATO will continue to make more effective use of space, greater use of flexible work arrangements and rationalise accommodation holdings.
- 87.3 Where a decision has been made to have new accommodation or modify existing accommodation, affected employees and where they choose, their representatives will be consulted.
- 87.4 Without reducing the general requirements concerning quality and consultation, employees regularly engaged in field work may be required to use shared accommodation. The sharing arrangements and ratio of workpoints to employees will have full and proper regard to the nature of the employee's work.

Disruptions due to building activity

- 87.5 If building activities are likely to cause disruption in an office, the delegate (in consultation with the affected employees and their representatives) will determine appropriate measures that can be used to prevent employees from being subjected to any disruption.
- 87.6 In situations where disruptions are unavoidable at a particular location, the delegate will consult with the affected employees and their representatives to determine an appropriate disability allowance.
- 87.7 If employees are required to temporarily relocate office due to disruptions to the office, the provisions of clause 41 will apply in regard to excess travel time and expenses.

88. Use of ICT equipment

- 88.1 Information and communication technology (ICT) equipment is supplied for work purposes. Employees may utilise the equipment for incidental personal use. Further information is available in relevant policies and guidelines, including but not limited to policies relating to information security and social media.

89. Automated employee monitoring

- 89.1 Automatic work measurement data may be captured and used. Employees will be advised about automatic monitoring of individual performance and the use of data collected, and have access to such data about them if requested. This data will not be the sole or primary source of performance assessment.
- 89.2 Employees may access team level work performance.
- 89.3 Access to individual data will be limited to those with a "need to know" in connection with performance appraisal and the efficient operation of a work area.
- 89.4 Access to and use of data on individual employees must be consistent with privacy laws. Performance information that is freely accessible will not identify specific employees.
- 89.5 Systems will not be used to measure the number of keystrokes made by an individual in any given period.

SECTION F – PERFORMANCE AND CAPABILITY

90. Performance Framework

- 90.1 The ATO performance framework will assist employees achieve performance outcomes through collaboration that:
- a) delivers ATO business objectives;
 - b) assists employees to develop the capabilities they need for their career;
 - c) builds and consolidates professional relationships;
 - d) provides regular, constructive feedback; and
 - e) shares responsibility for performance.

Performance and development agreements

- 90.2 All employees will have a team plan and individual performance and development agreement that is developed, reviewed and updated through discussion with their manager.
- 90.3 The individual performance and development agreement will:
- a) set out the work performance goals of the employee. These should be aligned to team and ATO strategic goals and reflect the role of the employee;
 - b) identify employees' career and learning and development needs, how they will be met and the outcomes measured; and
 - c) specify the mutual expectations between an employee and their manager, and the support required to achieve the agreed goals and behaviours.
- 90.4 Achievement of the goals will be supported by open and genuine feedback conversations (both formal and informal) throughout the year. The conversations will:
- a) occur on a regular basis and as agreed, but will be at least quarterly (with formal conversations occurring at least twice a year);
 - b) recognise employees' contributions to individual, team and corporate outcomes and place equal emphasis on business outcomes and behaviours demonstrated in achieving those outcomes;
 - c) include two-way feedback on the performance and development agreement and may include agreed sources in addition to the manager's observations to ensure balance and objectivity; and
 - d) clarify next steps around mutual expectations and performance issues as soon as practicable after they arise.
- 90.5 Employees should be given help at the earliest practicable opportunity to address performance gaps.

Recognition

- 90.6 The ATO will have a recognition scheme which is aimed at recognising the achievements of employees.

91. Closing performance gaps

- 91.1 If a manager forms an opinion that an employee's work performance is at risk of falling, or has fallen, below the standard expected for that particular job, the manager will discuss this concern with the employee. The discussion will consider any issues

that may be affecting performance and determine any action that needs to be taken to address the situation.

If action taken under this subclause does not lead to a satisfactory level of performance then action should be taken under subclause 91.2.

- 91.2 Employees should be given help to improve their work performance to a satisfactory level through fair procedures that protect the interests of the ATO, its employees and its clients.

Those procedures may take the form of a Performance Improvement Plan that includes role clarification (including the manager's expectation of the role) and/or training, and/or some other support or development activity.

- 91.3 The employee may be assigned alternate duties if there is available work that the employee is capable of performing and that is in the interests of the employee and the ATO.
- 91.4 If the employee has not achieved a satisfactory performance level within a reasonable period of time then the manager should recommend action be taken under clause 92. The employee will be counselled as to the likely consequences if the employee does not reach the standard expected.
- 91.5 Where in the past six months an employee has had action taken in relation to clause 91 and the manager forms the opinion that the employee is again at risk of falling below the general standard expected for that particular job, the manager will again discuss their concerns with the employee before taking action under this clause or clause 92.

92. Managing underperformance

- 92.1 This clause only applies to ongoing employees who are no longer on probation.
- 92.2 These underperformance procedures are not to be used where:
- a) it is suspected that an employee has breached the APS Code of Conduct, or
 - b) it is reasonably suspected, and a medical practitioner confirms the employee's physical or mental capacity may be a cause of their unsatisfactory performance, or
 - c) there is a genuine case of the services of an employee no longer being able to be effectively used because of technological or work practice changes in the ATO.
- 92.3 Before the delegate decides whether or not to conduct a formal assessment of the employee's performance:
- a) The employee must be provided with the manager's recommendation and have a reasonable opportunity to put their case to the delegate including any factors which may have materially prejudiced the employee from achieving the expected standard, and
 - b) the delegate must be satisfied the procedure to date has been fair and free from bias.

- 92.4 If the delegate decides a formal assessment is appropriate, a written warning must be issued to the employee which:
- a) details the problems with the employee's performance and confirms the standard required to be achieved to be satisfactory;
 - b) specifies how long the employee has got to reach the standard. This period will generally be eight weeks, except where the delegate determines that a different period is appropriate. The written warning will include the reasons for the chosen period; and
 - c) sets out the likely consequences if the employee does not reach the required standard and advises the employee may request their employment be terminated before the completion of the assessment period.
- 92.5 The employee's performance will be assessed on a regular basis throughout the assessment period. Where in the opinion of the delegate there would be benefit from the employee's performance being assessed by an independent assessor, the delegate will appoint an assessor from outside the immediate work area. The employee will be given an opportunity to comment on each progress report.
- 92.6 The employee may request annual, purchased or long service leave during the assessment period, but this will only extend the assessment period if this is agreed by the delegate or the leave was approved prior to the decision to commence the assessment period.
- 92.7 The assessment period will be extended if the employee is absent due to their personal illness or injury, but only if this is supported by a certificate from a health practitioner for:
- a) a single period of five days or more; and/or
 - b) broken periods totalling to 20% or more of their period of review.
- The length of the extensions will be the total number of working days of a) and b) above.
- 92.8 At the end of the formal assessment period, if performance has improved to the standard expected, no further action will be taken.
- 92.9 If performance is still unsatisfactory at the end of the assessment period, the employee will be given seven days to show cause why action should not be taken against them.
- The delegate may decide to:
- a) move the employee to a more suitable work unit; or
 - b) a reduction in salary and/or classification (effective one month after notification if no request for a review is lodged under clause 92.10); or
 - c) termination of employment on the grounds of unsatisfactory performance of duties.
- 92.10 An employee who is reduced in salary or classification without consent may request a review of the decision. In accordance with subclause 86.2 the ATO will stay the decision made under subclause 92.9 b) pending the outcome of the primary review.

93. Capability development

93.1

- a) The ATO is committed to ensuring all employees have access to and are provided with a range of appropriate and tailored opportunities for their specific learning and development so they have the capabilities they need for their current job and for their future ATO career;
- b) Employees and their manager will work together to identify their capability development needs and how to address them;
- c) Employees and the ATO acknowledge a mutual responsibility for learning and development;
- d) the ATO will ensure that employees have the time and opportunity to meet their agreed needs as identified in their learning and development plan;
- e) the ATO will where practicable, provide access to learning and development activities prior to new work being undertaken.

93.2 Employees will undertake identified learning and development activities, keep the capabilities for their current job up to date; and support and contribute to the learning and development of other employees.

93.3 The ATO will make available to employees information about the required capabilities for individual jobs.

93.4 Neither formal nor informal capability assessments will be used for an underperformance process for the purposes of clauses 91 and 92; or disciplinary, redundancy or pay review processes.

93.5 Where an employee has been unable to successfully complete a formal assessment process (e.g. obtaining accreditation, or completion of a development program) or is not making reasonable progress towards meeting identified learning or development needs as part of the particular program, the employee (and where requested their representative) and their manager will discuss the most appropriate course of action.

93.6 An employee may be seconded to another organisation for a fixed term to enable the employee to obtain relevant capabilities. Any secondment arrangement will be on terms and conditions agreed between the employee, the delegate and the organisation where the employee is to be placed.

94. Continuing professional development

94.1 The ATO is committed to maintaining the professional standards of employees. The ATO may approve or require employees to attend structured continuing professional development activities that address, enhance or maintain the learning and development needs of the employee and benefits the ATO's business needs.

94.2 In instances when the ATO requires employees to attend professional development activities, costs will be borne by the ATO. If approval is sought by an employee to attend professional development activities, all or part of the costs of attending may be borne by the ATO.

Formal qualifications

- 94.3 Due regard will be given to the capabilities of existing ATO employees to ensure that those who possess relevant capabilities will not be precluded from applying for higher duties or promotions or assignment to other duties at level.
- 94.4 This will be recognised by:
- a) where practicable, introducing capability and educational requirements for positions as they become vacant or a new position is introduced; and/or
 - b) ensuring that an appropriate transition provision, covering existing employees, is included in any determination introducing mandatory qualifications; and/or
 - c) when appropriate, recognising relevant capabilities as the equivalent to possession of formal qualifications.
- 94.5 If the ATO is considering the introduction of any new formal qualifications, employees and their representatives will be consulted.

95. Reimbursement of professional membership fees

- 95.1 If the Commissioner determines that membership of a professional body is a mandatory requirement for the performance of an employee's duties the ATO will reimburse the costs associated with the membership of that professional body.

96. Reimbursement of annual licence or professional practising certificate fees

- 96.1 ATO employees will be reimbursed for the payment of annual licence or professional practising certificate fees if the licence or practising certificate is a requirement for that employee to undertake their work.

97. Study Leave and assistance

- 97.1 The ATO is committed to supporting employees to develop for their future in the ATO. Decisions to provide assistance will have regard to:
- a) the capability needs of the ATO and the personal development of the employee;
 - b) the ATO's financial resources, operational needs, and corporate goals;
 - c) the work performance and personal commitment of the employee; and
 - d) the need for particular consideration to be given to the study activities of Aboriginal and Torres Strait Islander employees;
 - e) any other benefit to the ATO or the employee.

Leave for full time studies

- 97.2 Leave for full time studies may be granted with full pay, without pay or with a proportion of pay having regard to the factors in 97.1.
- 97.3 Leave without pay will count as service for all purposes other than the accrual of Annual Leave and Long Service Leave.
- 97.4 Leave to undertake full time study or development may be subject to the employee returning to duty in the ATO for a period equal to the period of leave granted.

Leave for part-time studies

- 97.5 The ATO will provide support for approved employees to undertake eligible part time studies (an 'approved student'). Decisions to grant approved student status will have regard to the factors in 97.1 and the personal commitment of the employee represented by a plan that outlines the personal resources and time that will ensure success in the studies.
- 97.6 The following part-time study provisions apply to an employee who is an approved student.

Exam/assessment leave

- a) An approved student will be granted study leave with pay to travel to and from, and/or to undertake compulsory exams/assessments.

Weekly study leave

- b) An approved student will be granted one type of weekly study leave with pay during the teaching period. This is either:
- i. if all study activities are organised outside the employee's regular hours, such as external, online, or relating to the preparation of a thesis: leave up to three hours per week and leave with pay to attend compulsory study activities; or
 - ii. if undertaking scheduled study activities during regular hours: leave up to eight hours per week for reasonable travel and attendance, or up to 13 hours per week for Aboriginal and Torres Strait Islander employees.

Where the amount of weekly study leave approved is more than the weekly study leave used, the balance may be taken for other study activities with the approval of the delegate.

Leave for other study activities

- c) An approved student will also receive study leave for:
- i. attendance at compulsory study activities,
 - ii. SWOTVAC, of up to 18 hours per subject with a maximum of 36 hours per semester; and/or
 - iii. additional leave if warranted by the circumstances.

The delegate will determine the actual amount of leave to be approved having regard to the study required for the relevant academic period.

98. Financial assistance for study

- 98.1 The ATO will develop and deliver financial assistance programs for employees to position and sustain our workforce to meet future needs.

99. Professional allowance

- 99.1 The ATO will pay an allowance to EL2 employees to assist with the purchase of goods or services that help maintain or increase their level of professionalism. This could include membership of a professional association.
- 99.2 The allowance, as set out in [Attachment A, Schedule 5](#) will be paid to employees who are substantive EL2 employees on the first pay day after 1 July each year following

the commencement of this Agreement, and will be paid by the first pay day in September of the same financial year.

- 99.3 The ATO will pay the professional allowance to those employees who have acted continuously at the EL2 level for a full period of 12 months or more, up to and including the first pay day after 1 July each year following the commencement of this Agreement.

SECTION G – DISPUTE SETTLEMENT PROCEDURES

100. Dispute settlement procedures

100.1 If a dispute relates to:

- a) a matter arising under this Agreement; or
- b) the National Employment Standards,

this clause sets out procedures to settle the dispute.

100.2 An employee who is a party to the dispute may appoint a representative for the purposes of the procedures in this clause.

100.3 In the first instance, the parties to the dispute must try to resolve the dispute at the workplace level, by discussions between the employee or employees and relevant managers and/or management.

100.4 If discussions at the workplace level do not resolve the dispute, a party to the dispute may refer the matter to the Fair Work Commission (FWC).

100.5 The FWC may deal with the dispute in two stages:

- a) the FWC will first attempt to resolve the dispute as it considers appropriate, including by mediation, conciliation, expressing an opinion or making a recommendation; and
- b) if the FWC is unable to resolve the dispute at the first stage, the FWC may then:
 - i. arbitrate the dispute; and
 - ii. make a determination that is binding on the parties.

Note: If the FWC arbitrates the dispute, it may also use the powers that are available to it under the *Fair Work Act*. A decision that the FWC makes when arbitrating a dispute is a decision for the purpose of Div 3 of Part 5.1 of the *Fair Work Act*. Therefore, an appeal may be made against the decision.

100.6 While the parties are trying to resolve the dispute using the procedures in this clause:

- a) an employee must continue to perform their work as they would normally unless they have a reasonable concern about an imminent risk to their health or safety; and
- b) an employee must comply with a direction given by the delegate to perform other available work at the same workplace, or at another workplace, unless:
 - i. the work is not safe; or
 - ii. applicable occupational health and safety legislation would not permit the work to be performed; or
 - iii. the work is not appropriate for the employee to perform; or
 - iv. there are other reasonable grounds for the employee to refuse to comply with the direction.

100.7 The parties to the dispute agree to be bound by a decision made by the FWC in accordance with this clause.

SECTION H – INDIVIDUAL FLEXIBILITY ARRANGEMENTS

101. Individual Flexibility Arrangements

- 101.1 The ATO and an employee covered by this Agreement may agree to make an individual flexibility arrangement to vary the effect of terms of the Agreement if:
- a) the arrangement deals with one or more of the following matters:
 - i. arrangements about when work is performed;
 - ii. overtime rates;
 - iii. penalty rates;
 - iv. allowances;
 - v. remuneration; and/or
 - vi. leave; and
 - b) the arrangement meets the genuine needs of the ATO and the employee in relation to one or more of the matters mentioned in paragraph (a); and
 - c) the arrangement is genuinely agreed to by the delegate and the employee.
- 101.2 The ATO must ensure that the terms of the individual flexibility arrangement:
- a) are about permitted matters under section 172 of the *Fair Work Act 2009*; and
 - b) are not unlawful terms under section 194 of the *Fair Work Act 2009*; and
 - c) result in the employee being better off overall than the employee would be if no arrangement was made.
- 101.3 The ATO must ensure that the individual flexibility arrangement:
- a) is in writing; and
 - b) includes the name of the employer and employee; and
 - c) is signed by the delegate and the employee, and if the employee is under 18 years of age, signed by a parent or guardian of the employee; and
 - d) includes details of:
 - i. the terms of the enterprise agreement that will be varied by the arrangement; and
 - ii. how the arrangement will vary the effect of the terms; and
 - iii. how the employee will be better off overall in relation to the terms and conditions of his or her employment as a result of the arrangement; and
 - e) states the day on which the arrangement commences and, where applicable, when the arrangement ceases.
- 101.4 The ATO must give the employee a copy of the individual flexibility arrangement within 14 days after it is agreed to.
- 101.5 The ATO or the employee may terminate the individual flexibility arrangement:
- a) by giving no more than 28 days written notice to the other party to the arrangement; or
 - b) if the delegate and employee agree in writing — at any time.

SECTION I – SPECIFIC TYPES OF EMPLOYEES

102. Cadets

- 102.1 Cadet salaries, paid fortnightly, will be based upon the anticipated hours that an employee will spend studying and the anticipated hours the employee will spend in the workplace in a year.
- 102.2 Notwithstanding clause 14 of this Agreement, the rate of pay while undertaking study for a Cadet who was engaged prior to the commencement of this Agreement and is younger than 21 years of age, is the rate set out in [Schedule 1 of Attachment A](#).
- 102.3 The delegate has the discretion to pay an employee at a higher point in the Cadet salary range on engagement where the delegate determines it is warranted due to the employee's experience, skills and knowledge.
- 102.4 A Cadet will be entitled to an adjustment if the amount received over the year on an averaging basis is less than the amount that the employee would have received if salary payable had been calculated on the actual times they worked or studied each fortnight.
- 102.5 A Cadet will also be entitled to payment of an allowance, at a rate set out in [Attachment A, Schedule 5](#), to provide for books and equipment. The allowance will be paid on the pay day following 1 March in each year.
- 102.6 A Cadet who is younger than 21 years of age and who is engaged to perform duties in a location which the delegate agrees necessitates living away from home will be paid an allowance set out in [Attachment A, Schedule 5](#). Where, at the date of commencement of this Agreement, a Cadet is receiving a living away from home allowance greater than the allowance amounts set out in [Attachment A, Schedule 5](#), they will continue to receive that higher rate of allowance.

The allowance will be paid fortnightly.

103. Non-ongoing employees

- 103.1 This clause and the clauses relevantly indicated in Column 3, [Attachment D](#) exhaustively set out the terms and conditions of employment for employees engaged for a specified term or for the duration of a specified task in accordance with the *Public Service Act 1999* (non-ongoing employees). No other clauses apply to non-ongoing employees.

Bandwidth

- 103.2 The bandwidth for ordinary working hours for non-ongoing employees is 7.00am to 9.00pm, Monday to Friday.

Regular hours of work

- 103.3 The specified hours are 147 hours in a settlement period or the number of hours specified in the contract of employment, whichever is the lesser.

- 103.4 Regular hours will be set on commencement of employment. An employee's regular hours will be within the bandwidth and will consist of a start and finish time and an unpaid meal break time for each day of attendance. An unpaid meal break of at least 30 minutes must be included after no more than five continuous hours. The maximum ordinary hours an employee can work in a workplace is ten working hours per day.
- 103.5 A delegate may, with four weeks' notice, change an employee's regular starting and finishing times, but not the number of hours to be worked on any day. The changes can be made within the period commencing two hours prior to the start time and ending two hours after the finish time of the regular hours defined in subclause 103.4 on any day. The specified hours can only be changed in accordance with subclauses 48.3, 48.13 and 48.24.
- 103.6 The employee's average hours are the total hours to be worked in the four week cycle divided by four. The average hours per week will be used for leave accrual and flex carry over.
- 103.7 Employees may use the flextime provisions or EL flexible hours arrangements of clause 45 or 46 of this Agreement subject to their manager's approval in writing.

Salary packaging

- 103.8 Employees may choose to convert part of their annual salary towards their superannuation.
- 103.9 The amount deducted from an employee's annual salary must result in the arrangement being cost neutral for the ATO, recognising any fees charged for the administration of the scheme and any FBT incurred as a result of the arrangement.
- 103.10 Salary packaging will not reduce salary for superannuation purposes or any other purpose covered by this Agreement.

Shift work

- 103.11 The provisions of clause 37 apply except that where '7.00 pm' is mentioned, 9.00 pm is to be applied in its place.

Personal Leave

- 103.12 An employee will accrue, progressively, 2.4 weeks of Personal Leave for each year of service with the ATO.
- 103.13 When an employee is engaged with the ATO immediately following ongoing or non-ongoing employment, their unused personal leave will be recognised.
- 103.14 When the total period of continuous employment reaches 12 months the employee will also receive an additional week of Personal Leave on that date.
- 103.15 The employee will get a further one week of Personal Leave credit on each anniversary of that date while they continue to be employed in the ATO as a non-ongoing employee.

- 103.16 The employee's monthly accrual date and anniversary date will be deferred by any period of leave without pay not to count as service that has been taken since the employee's last accrual or anniversary date.
- 103.17 Satisfactory documentation as detailed in clause 60 is required to support all applications for Personal Leave except that the delegate may approve the following without requiring satisfactory documentation for absences:
- a) of not more than one day paid personal leave in a personal leave year;
 - b) of not more than three consecutive working days (at least two of which are unpaid); and
 - c) up to a total of eight days (at least seven of which are unpaid) of absences in a personal leave year.
- 103.18 If leave credits are insufficient, an employee may be granted Personal Leave without pay. Only the first 147 hours of personal leave without pay in a Personal Leave year will count as service unless otherwise required by legislation.

Cultural, Ceremonial and NAIDOC Leave

- 103.19 Non-ongoing employees of Aboriginal or Torres Strait Islander descent may be granted leave without pay for up to 10 days in any period of two years for cultural, ceremonial and NAIDOC purposes.
- 103.20 Cultural, Ceremonial and NAIDOC Leave granted does not count as service for any purpose.

Maternity Leave

- 103.21 The *Maternity Leave (Commonwealth Employees) Act 1973* provides for paid leave to eligible employees. Approval may be given to spread the payment of paid Maternity Leave over a maximum period of 24 weeks.
- 103.22 Any arrangement to spread the payment for this leave under this clause, beyond the initial 12 weeks period specified by the *Maternity Leave (Commonwealth Employees) Act 1973*, will not increase the period that counts for service beyond 12 weeks.
- 103.23 An employee who is entitled to paid Maternity Leave under the *Maternity Leave (Commonwealth Employees) Act 1973* will also be entitled to a period of paid Maternal Leave. The entitlement will be for four weeks at full pay. Approval may be given to spread the payment over eight weeks. Only the first four weeks will count as service.
- 103.24 Maternal Leave must be taken continuously and can only be taken immediately after the first 12 weeks of Maternity Leave under the *Maternity Leave (Commonwealth Employees) Act 1973*.

Unpaid Parental Leave

- 103.25 Unpaid parental leave will be available to non-ongoing employees in accordance with the provisions of the *Fair Work Act 2009* as amended from time to time.

Supporting Partners Leave

- 103.26 A non-ongoing employee who has at least 12 months of continuous APS service and who is not entitled to paid Maternity Leave or paid Adoption and Foster Parent Leave is entitled to two weeks of paid Supporting Partners Leave on the occasion of:
- a) the birth of their child (or their current partner's child);
 - b) the adoption of a child; or
 - c) the long-term fostering of a child.

The leave must be taken in one continuous period commencing within six weeks of the day of birth of the child or the day the employee assumes responsibility of an adopted child or fostered child.

Skilling for current job

- 103.27 The ATO is committed to ensuring non-ongoing employees have the capabilities needed to do their job as the work/role changes. Therefore wherever practicable the ATO will provide learning activities prior to new work being undertaken. In the event that the ATO is unable to provide access to learning prior to new work being undertaken, time and support will be provided to employees in order that they can acquire the capabilities for their new work/role.
- 103.28 Non-ongoing employees who have been employed as part of a scheme to gain skills and experience, may be granted access to leave for study where this in accordance with the scheme arrangements.

104. Casual employees

- 104.1 This clause and the clauses relevantly indicated in Column 4, [Attachment D](#) exhaustively set out the terms and conditions of employment for employees engaged for duties that are irregular or intermittent in accordance with the *Public Service Act 1999* (casual employees). No other clauses apply to casual employees.
- 104.2 Employees covered by this clause are engaged on the basis that they will only be paid for the hours the ATO requires them to be at work and they attend for those hours, subject to the minimum daily payment provision set out in subclause 104.3.

Hours of work

- 104.3 When an employee is required to work on a particular day and they attend for the required hours, the minimum payment for that day will be based on three hours' work.
- 104.4 An employee will be allowed an unpaid meal break of at least 30 minutes if the continuous hours of work on any day will exceed five hours.

Rate of pay

- 104.5 The hourly rate of pay for an employee covered by this clause will be the same as for a full time employee with the addition of a loading of 20% (in lieu of payment for public holidays not worked and all forms of paid leave provided for under this Agreement). The hourly rate of pay derived under this subclause is the 'normal hourly rate' for the purposes of this clause.

Flexible working arrangements

- 104.6 A casual employee may only request flexible work arrangements if the employee:
- a) is a long term casual employee immediately before making the request; and
 - b) has reasonable expectation of continuing employment on a regular and systematic basis.

Penalties

- 104.7 For work performed outside the hours 6.30am to 9.00pm, between Monday and Friday, an additional loading of 15% of the normal hourly rate will be payable.
- 104.8 For work performed on a Saturday, an additional loading of 50% of the normal hourly rate will be payable.
- 104.9 For work performed on a Sunday, an additional loading of 100% of the normal hourly rate will be payable.
- 104.10 For work performed on a Public Holiday, an additional loading of 150% of the normal hourly rate will be payable.

Overtime

- 104.11 If, on a particular day, an employee is required to work for more than eight hours, the hours of work in excess of eight hours will be paid as overtime at the following rates:
- a) Monday to Saturday – time and a half for the first three hours and double time thereafter;
 - b) Sunday – double time;
 - c) Public Holidays – double time and a half.
- 104.12 Penalty rates (apart from the loading under subclause 104.5) are not payable in respect of any periods compensated for as overtime.

Periods of service

- 104.13 Any period(s) during which an employee remains engaged by the ATO in accordance with this clause, but is not actually paid by the ATO, will not count as service for any purpose covered by this Agreement.

Employee Assistance Scheme

- 104.14 A casual employee may be given approval to access Employee Assistance Scheme services in special circumstances.

105. Trainees

- 105.1 This clause applies to employees who have a training arrangement with the ATO as defined by section 12 of the *Fair Work Act 2009*. It does not apply to school-based trainees.
- 105.2 Subject to the provisions of this clause and their training arrangement, trainees are covered by the general terms and conditions of the Agreement.

Trainee rates of pay

- 105.3 Trainees will be paid a percentage of the minimum salary for an adult APS1, rounded to the nearest dollar, having regard to age, schooling completed and the predetermined average proportion of time to be spent in approved training. These percentages are set out in a table in [Attachment A, Schedule 3](#).

Training conditions

- 105.4 Each trainee will undertake an approved training course or program that is directed at achievement of key competencies.

Employment conditions

- 105.5 Trainees will be full-time employees for a maximum of one year.
- 105.6 The employment of a trainee will not be terminated without first providing written notice to the trainee and subsequently to the relevant Authority.
- 105.7 No trainee will work overtime or shiftwork on their own.

Traineeship reimbursement

- 105.8 Where the government of a state or territory determines that a trainee is required to pay a "Training Fee" to a registered training organisation, the ATO will reimburse the trainee upon the successful completion of the course of training.

106. School based trainees

- 106.1 School-based trainees are engaged as Trainees APS (Administrative). Their salaries are paid in accordance with APS1 salary rates and paid only for the hours the ATO requires them to be at work and they attend for those hours.
- 106.2 A loading of 20% is payable to school-based trainees in addition to the relevant APS1 salary rate. This loading is in lieu of payment for public holidays not worked and all forms of leave paid under this Agreement. Service as a school-based trainee will not count for the accrual of any paid leave under this Agreement.
- 106.3 An employee who is paid salary in accordance with an age rate will have their salary increased to the appropriate rate on the employee's birthday.
- 106.4 When the delegate is satisfied that the school based traineeship has been successfully completed, the Trainee APS may be allocated a classification in accordance with the APS Classification Rules and the delegate may determine a salary within the applicable range.

107. Supported wage scheme employees

- 107.1 An employee who is unable to perform duties to the competence level required because of a disability and who meet the criteria for receipt of a Disability Support Pension will be paid the applicable percentage of the relevant pay rate that corresponds to their assessed capacity to do the work.

107.2 Specific conditions relating to the supported wage scheme are detailed in [Attachment A, Schedule 7](#).

ATTACHMENTS

ATTACHMENT A

Schedule 1 – Pay Rates (per annum)

Classification	Pay rate as at 20 June 2013	3.0% salary increase: On commencement of the Agreement ¹	2.0% salary increase : 12 months after commencement of the Agreement	1.0% salary increase: 18 months after commencement of the Agreement
Graduate Administrative Assistant	\$57,965	\$60,013	\$61,213	\$61,825
Graduate Administrative Assistant	\$59,470	\$61,563	\$62,794	\$63,422
APS Level 1				
APS1	\$44,969	\$46,627	\$47,560	\$48,036
APS1	\$46,478	\$48,181	\$49,145	\$49,636
APS1	\$47,736	\$49,477	\$50,467	\$50,972
APS1	\$49,697	\$51,497	\$52,527	\$53,052
APS Level 2				
APS2	\$50,892	\$52,728	\$53,783	\$54,321
APS2	\$52,291	\$54,169	\$55,252	\$55,805
APS2	\$53,663	\$55,582	\$56,694	\$57,261
APS2	\$55,058	\$57,019	\$58,159	\$58,741
APS2	\$56,435	\$58,437	\$59,606	\$60,202
APS Level 3				
APS3	\$57,965	\$60,013	\$61,213	\$61,825
APS3	\$59,470	\$61,563	\$62,794	\$63,422
APS3	\$60,981	\$63,119	\$64,381	\$65,025
APS3	\$62,560	\$64,746	\$66,041	\$66,701
APS Level 4				
APS4	\$64,605	\$66,852	\$68,189	\$68,871
APS4	\$66,657	\$68,966	\$70,345	\$71,048
APS4	\$68,392	\$70,753	\$72,168	\$72,890
APS4	\$70,144	\$72,557	\$74,008	\$74,748
APS Level 5				
APS5	\$72,056	\$74,527	\$76,018	\$76,778
APS5	\$74,313	\$76,851	\$78,388	\$79,172
APS5	\$76,407	\$79,008	\$80,588	\$81,394
APS Level 6				
APS6	\$77,824	\$80,468	\$82,077	\$82,898
APS6	\$79,759	\$82,461	\$84,110	\$84,951
APS6	\$81,946	\$84,713	\$86,407	\$87,271
APS6	\$86,067	\$88,958	\$90,737	\$91,644
APS6	\$89,400	\$92,391	\$94,239	\$95,181

¹ Base salary paypoints as at 20 June 2013 have been increased by \$300 prior to the 3.0% salary increase on commencement. This reflects the rolling in of the 2011 ATO Enterprise Agreement provision – Health and Wellbeing allowance.

Classification	Pay rate as at 20 June 2013	3.0% salary increase: On commencement of the Agreement ¹	2.0% salary increase: 12 months after commencement of the Agreement	1.0% salary increase: 18 months after commencement of the Agreement
Executive Level 1				
EL1	\$99,769	\$103,071	\$105,132	\$106,183
EL1	\$104,283	\$107,720	\$109,874	\$110,973
EL1	\$108,796	\$112,369	\$114,616	\$115,762
EL1 Transitional pay point *	\$107,732	\$111,273	\$113,498	\$114,633
Executive Level 2				
EL2	\$120,128	\$124,041	\$126,522	\$127,787
EL2	\$124,143	\$128,176	\$130,740	\$132,047
EL2	\$128,163	\$132,317	\$134,963	\$136,313
EL2	\$132,182	\$136,456	\$139,185	\$140,577
EL2	\$136,196	\$140,591	\$143,403	\$144,837
EL2 higher work value paypoints**				
EL2 higher work value**	\$136,198	\$140,593	\$143,405	\$144,839
EL2 higher work value**	\$139,673	\$144,172	\$147,055	\$148,526
EL2 higher work value**	\$143,149	\$147,752	\$150,707	\$152,214

* The EL1 transitional pay point only applies to employees who were at the EL1 level in the ATO prior to 8 July 2009.

**The EL2 higher work value pay points only apply to

- a) employees who were substantive EL2.2s in the ATO at the commencement of this Agreement;
- b) employees who are directed to perform EL2 duties at a higher work value either on a temporary or permanent basis.

Classification	Pay rate as at 20 June 2013	3.0% salary increase: On commencement of the Agreement ¹	2.0% salary increase: 12 months after commencement of the Agreement	1.0% salary increase: 18 months after commencement of the Agreement
Cadet (Whilst Undertaking Study)				
Under 18 years of age (if engaged before this Agreement) ***	\$15,266	\$16,033	\$16,354	\$16,518
At 18 years of age (if engaged before this Agreement) ***	\$17,811	\$18,654	\$19,027	\$19,217
At 19 years of age (if engaged before this Agreement) ***	\$20,608	\$21,535	\$21,966	\$22,186
At 20 years of age (if engaged before this Agreement) ***	\$23,156	\$24,160	\$24,643	\$24,889
Cadet (Study)	\$24,195	\$25,230	\$25,735	\$25,992
Cadet (Study)	\$24,868	\$25,923	\$26,441	\$26,705
Cadet APS (Whilst Undertaking Practical Training in the Workplace)				
Cadet (Practical Training)	\$44,969	\$46,627	\$47,560	\$48,036
Cadet (Practical Training)	\$46,479	\$48,182	\$49,146	\$49,637
Cadet (Practical Training)	\$47,736	\$49,477	\$50,467	\$50,972
Cadet (Practical Training)	\$49,697	\$51,497	\$52,527	\$53,052
APS Level 4				
Information Technology Officer Class 1	\$62,560	\$64,746	\$66,041	\$66,701
Information Technology Officer Class 1	\$64,605	\$66,852	\$68,189	\$68,871
Information Technology Officer Class 1	\$66,657	\$68,966	\$70,345	\$71,048
Information Technology Officer Class 1	\$68,392	\$70,753	\$72,168	\$72,890
Information Technology Officer Class 1	\$70,144	\$72,557	\$74,008	\$74,748
Information Technology Officer Class 1	\$72,056	\$74,527	\$76,018	\$76,778
Executive Level 1				
Public Affairs Officer Grade 3****	\$121,396	\$125,347	\$127,854	\$129,133

***These pay rates will only apply to those employees who were engaged as a Cadet before the commencement of this Agreement, where those employees are younger than 21 years of age. The provisions of Clause 14 and 102 will apply to all Cadets younger than 21 years of age who were engaged on or after the commencement of this Agreement.

**** The EL1 PAO3 pay rates will only apply to those employees who were engaged or promoted to these pay scales on or before 30 June 2006.

Schedule 2 – ATO Junior rates percentages (refer to clause 14)

Age of Employee	Percentage of minimum adult salary
Under 18 years	60
at 18 years	70
at 19 years	81
at 20 years	91

Schedule 3 – ATO Trainee rates percentages

Year of Schooling Completed	Year 10	Year 11	Year 12
School Leaver	30% (50%)	40% (33%)	-
School Leaver	40% (33%)	45% (25%)	56%
plus 1 year out of school	45% (25%)	56%	65%
plus 2 years	56%	65%	73%
plus 3 years	65%	73%	80%
plus 4 year	73%	80%	80%
plus 5 year or more	80%	80%	80%

Figures in brackets represent time to be spent in recognised training activities. If no bracketed figure, taken to be 20%.

Schedule 4 - Workplace duties allowances; Departmental Liaison Officer and Community Language

Additional Duty	Allowance amount (per annum)		
	On commencement of the Agreement	12 months after commencement of the Agreement	18 months after commencement of the Agreement
First Aid Officer	\$631	\$644	\$650
Site first aid coordinator	\$954	\$973	\$983
Health and safety representative ¹	\$631	\$644	\$650
Health and safety coordinator ¹	\$631	\$644	\$650
Emergency warden ¹	\$375	\$383	\$387
Chief emergency warden ¹	\$954	\$973	\$983
Harassment contact officer ¹	\$631	\$644	\$650
Wellbeing site representative ¹	\$631	\$644	\$650
Departmental Liaison Officer	\$20,226	\$20,631	\$20,837
Community Language ²	\$1,085	\$1,107	\$1,118
Community Language ³	\$2,161	\$2,204	\$2,226

Schedule 4 footnotes

¹ This allowance will only be paid to employees who have successfully completed a recognised training program approved by the ATO.

² Where the employee's skill is at a level equivalent to the Language Aide Test conducted by the National Accreditation Authority for Translators and Interpreters (NAATI); or is assessed to be at the equivalent level by the delegate.

³ Where the employee's skill is at a level recognised by NAATI to be at the para-professional interpreter level; or is assessed to be at the equivalent level by the delegate.

Schedule 5 – Other allowances and reimbursements

	Allowance / maximum reimbursement amount		
	On commencement of the Agreement	12 months after commencement of the Agreement	18 months after commencement of the Agreement
Assistance with holiday care program costs			
Amount per child per day*	\$20.64	\$21.05	\$21.26
Maximum per family per week*	\$167.89	\$171.25	\$172.96
Additional care costs			
Maximum reimbursement amount	\$83.43	\$85.10	\$85.95
EL2 Professional allowance			
Annual professional allowance	\$1,689	\$1,723	\$1,740
Intra-city relocation			
APS3 or below	\$1,134	\$1,157	\$1,169
APS4 or above	\$753	\$768	\$776
Field work allowance			
Hourly allowance rate	\$1.85	\$1.89	\$1.91
Cadets			
Annual book and equipment allowance	\$479	\$489	\$494
Annual living away from home allowance	\$4,166	\$4,249	\$4,291
Support for excess employees			
Excess employee transition and financial planning and/or preparation of job applications	\$2,266	\$2,311	\$2,334
'Part day' allowance for travel			
EL1 or below	\$64.92	\$66.22	\$66.88
EL2	\$76.58	\$78.11	\$78.89

*Payment is only applicable where the child is enrolled in an accredited school holiday program.

Schedule 6 – Overtime, penalty rates and restriction allowance

Overtime	Rate
Monday to Saturday (first 3 hours)	Time and a half
Monday to Saturday (any time after 3 hours)	Double time
Sunday	Double time
Public holidays*	Overtime worked on public holidays will be paid at double time and a half. If an employee performs normal duty on a public holiday, duty during regular hours will be payable at time and a half, in addition to payment for the holiday
Christmas closedown (excluding Public Holidays)	Where an employee is directed to work during their regular hours on the remaining two and a half days of the Christmas Closedown to provide essential services, the employee will have the option of being paid overtime at the rate of time and a half or receive time off in lieu at a rate of time and a half. Time worked outside of regular hours on those two and a half days will be paid as overtime at double time

*Public holiday (or another day substituted for a public holiday) Easter Saturday and the first working day following Boxing Day.

Restriction allowance

Salary includes any allowance paid in the nature of salary.

- a) 7.5% of hourly rate of salary for each hour restricted Monday to Friday;
- b) 10% of hourly rate of salary for each hour restricted Saturday and Sunday
- c) 15% of hourly rate of salary for each hour restricted on public holidays and rostered days off.

Schedule 7 – Supported Wage Scheme

- 1.1 This schedule defines the conditions which will apply to employees who because of the effects of a disability are eligible for a supported wage under the terms of this Agreement.

Eligibility criteria

- 1.2 Employees covered by this schedule will be those who are unable to perform the range of duties to the competence level required within the classification for which the employee is engaged under this Agreement, because of the effects of a disability on their productive capacity and who meet the impairment criteria for receipt of a disability support pension.
- 1.3 The schedule does not apply to any existing employee who has a claim against the ATO which is subject to the provisions of workers compensation legislation or any provision of this Agreement relating to the rehabilitation of employees who are injured in the course of their employment.

Supported wage rates

- 1.4 Employees to whom this clause applies shall be paid the applicable percentage of the relevant minimum wage according to the following schedule:

Assessed capacity	% of prescribed salary rate
10%	10%
20%	20%
30%	30%
40%	40%
50%	50%
60%	60%
70%	70%
80%	80%
90%	90%

- 1.5 The minimum amount payable must be not less than the minimum weekly amount prescribed by the Fair Work Commission in the APS Award from time to time.
- 1.6 Where an employee's assessed capacity is 10%; they must receive a high degree of assistance and support.

Other terms and conditions of employment

- 1.7 Where an assessment has been made, the applicable percentage will apply to the relevant wage rate only. Employees covered by the provisions of the schedule will be entitled to the same terms and conditions of employment as all other workers covered by this agreement.
- 1.8 The ATO will take reasonable steps to make changes in the workplace where this will enhance the employee's capacity to do the job.

Trial Period

- 1.9 In order for an adequate assessment of the employee's capacity to be made, the ATO may employ a person under the provisions of this schedule for a Trial Period not

exceeding 12 weeks, except that in some cases additional work adjustment time (not exceeding four weeks) may be needed.

- 1.10 During that Trial Period, the assessment of capacity will be undertaken and the percentage of the relevant minimum wage for a continuing employment relationship will be determined.
- 1.11 The minimum amount payable to the employee during the Trial Period must be no less than the minimum weekly amount prescribed by the Fair Work Commission in the APS Award from time to time.
- 1.12 Work trials should include induction or training as appropriate to the job being trialed.

ATTACHMENT B

Transitional arrangements for the life of the agreement

1. Remote localities provisions

These provisions apply to **eligible employees** who have been stationed at Alice Springs, Darwin, Cairns or Townsville from before:

- a) 20 August 1998 for APS1-EL1 employees
- b) 13 August 1998 for EL2 employees

These provisions apply if an eligible employee moves within the ATO between those remote localities, but ceases if the employee moves to another location.

Remote localities leave fares

- A) An eligible employee who has one or two leave fares accrued, and not paid, under the Remote localities leave fares provisions of the ATO Enterprise Agreement 2011 will have those fares paid in the first pay period after the commencement of this Agreement.
- B) From the commencement of the ATO Enterprise Agreement 2017 eligible employees will receive a reimbursement for a discount economy return airfare to travel to and from the nearest capital city. The assistance is only available when the eligible employee travels. The fares assistance is as follows:

Locality	How much do you get
Darwin, Alice Springs	One return fare to Adelaide per year
Townsville	One return airfare to Brisbane every 2 years

- C) The eligible employee is entitled to fares assistance for dependants and/or current partner who does not have an annual income that exceeds the federal minimum wage.

Emergency or compassionate travel

Where a close relative of an eligible employee or a close relative of their spouse/partner dies or becomes critically or dangerously ill, the eligible employee will be reimbursed for the cost of travel within Australia by either the employee or the employee's spouse/partner, from the location at which the employee is stationed.

For the purpose of this clause, a close relative is:

- a) a spouse or partner, a child, a parent, a brother or a sister; or
- b) any other person approved by the delegate as a close relative of the employee.

Additional annual leave credits for remote localities

An eligible employee who continues to be stationed in a location listed in column 1 of the table below are entitled to the additional annual leave set out in column 2 each year that they continue to be stationed in that locality.

Locality	Additional annual leave
Darwin, Alice Springs	36 hours and 45 minutes
Townsville	14 hours and 42 minutes

Annual leave loading

Employees who receive the additional annual leave are entitled to payment of leave loading of 17.5% on the additional annual leave.

The payment will be based on the employee's salary (including any higher duties allowance) on 1 January of the year that the additional leave accrues.

District allowance

An eligible employee is eligible to be paid district allowance. Rates of district allowance are:

Locality	Annual Rate of district allowance	
	Employee with eligible dependants and/or current partner*	Employee without eligible dependants or current partner
Darwin, Alice Springs	\$3,130	\$1,710
Townsville	\$1,300	\$660
* Eligible dependants or current partner reside with the employee and have an income, if any, that is less than the annual federal minimum wage.		
* If current partner is also entitled to district allowance, they are not dependants for the calculation of district allowance.		

Payment of district allowance will continue during periods of Annual Leave, even if the employee and family do not reside in the district during the leave.

District allowance is only payable during other types of leave covered by this Agreement if the employee or their family continue to reside in the district during the leave.

Relocation assistance:

Where an eligible employee permanently moves from a locality where immediately prior to the move they were paid district allowance, they will be eligible for assistance with relocation costs in accordance with clauses 28.1 and 28.2.

2. Public holidays

Employees in Victoria will observe a full day holiday on the day the Victorian Government gazettes as the Melbourne Cup holiday.

ATTACHMENT C

Conditions relating to service for redundancy benefit purposes

Continuity of service for redundancy benefit purposes

1. For earlier periods of service to count there must be no breaks between the periods of service, except where:
 - a) the break in service is less than one month and occurs where an offer of employment with the new employer was made and accepted by the employee before ceasing employment with the preceding employer; or
 - b) the earlier period of service was with the APS and ceased because the employee was deemed to have resigned from the APS on marriage under the repealed section 49 of the *Public Service Act 1922*.

Effect of part-time employment on redundancy benefit

2. The redundancy benefit will be calculated on a pro rata basis where an employee has worked part-time hours during the period of service and the employee has less than 24 years full-time service. This will be achieved by reducing the salary payable for the severance pay that relates to the part-time employment in proportion to the hours worked during that part-time employment. Where the period of employment is more than 24 years, periods of full time employment will be counted before periods of part-time service. Where part-time hours varied the periods involving the higher number of hours will be counted first.

Service for redundancy benefit purposes

3. Subject to the following paragraphs of this Attachment, service for redundancy benefit purposes means:
 - a) service in an agency;
 - b) Government service as defined in section 10 of the *Long Service Leave Act 1976*;
 - c) service with the Australian Defence forces;
 - d) APS service immediately preceding deemed resignation under the repealed section 49 of the *Public Service Act 1922* if the service has not previously been recognised for redundancy benefit severance pay purposes; and
 - e) service in another organisation that is recognised for long service leave purposes where:
 - i. an employee was transferred from the APS to that organisation with a transfer of a function; or
 - ii. an employee, engaged by that organisation on work within a function is appointed as a result of the transfer of that function to the APS.

Service not to count for severance pay purposes

4. Any period of service which ceased:
 - a) through termination on the following grounds, or on a ground equivalent to any of the following grounds:

- the employee lacks, or has lost, an essential qualification for performing his or her duties;
 - non-performance, or unsatisfactory performance, of duties;
 - inability to perform duties because of physical or mental incapacity;
 - failure to satisfactorily complete an entry level training course;
 - failure to meet a condition imposed under subsection 22(6) of the *Public Service Act 1999*; or
 - a breach of the Code of Conduct; or
- b) on a ground equivalent to a ground listed in subparagraph (a) above under the repealed Public Service Act 1922; or
- c) through voluntary retirement at or above the minimum retiring age applicable to the employee; or
- d) with the payment of a redundancy benefit or similar payment or an employer-financed retirement benefit
- will not count as service for severance pay purposes.

Absences during a period of service

5. Absences from duty which do not count as service for long service leave purposes will not count as service for severance pay purposes.

ATTACHMENT D

Clauses that apply to non-ongoing and casual employees.

Clause number	Clause name	Non-ongoing	Casual
1	Name of the Agreement	Yes	Yes
2	Who does the Agreement cover?	Yes	Yes
3	When does the Agreement start and end?	Yes	Yes
4	Principles and values-based employment framework	Yes	Yes
5	Authority of the Commissioner	Yes	Yes
6	Consultation forum	Yes	Yes
7	Consultation	Yes	Yes
8	ATO policies and guidelines	Yes	Yes
9	Freedom of association and employee representation	Yes	Yes
10	Base rates of pay	Yes	Yes [#]
11	Salary increases	Yes	Yes
12	Salary advancement	Yes	No
13	EL2 employees' remuneration	Yes	No
14	Junior rates of pay	Yes	Yes
15	Fortnightly payments	Yes	No
16	Salary on engagement	Yes	Yes
17	Salary on movement at level from another APS Agency	No	No
18	Salary on promotion	No	No
19	Salary on reduction to a lower classification	No	No
20	Salary packaging	No*	No
21	Superannuation	Yes	Yes
22	Recovery of debts to the ATO	Yes	Yes
23	Performance of higher duties and higher work value allowance	Yes	Yes
24	Workplace duties allowances	Yes ⁴	Yes ⁴
25	Community language allowance	No	No
26	Departmental Liaison Officer Allowance	No	No
27	Motor vehicle allowance	Yes	Yes
28	Relocation costs	No	No
29	Removal expenses	No	No
30	Temporary accommodation allowance	No	No
31	Loss or damage to clothing or personal effects	Yes	Yes
32	Other allowances	Yes	Yes
33	Salary barrier	Yes	No
34	Overtime	Yes	No [#]
35	Emergency duty	Yes	No
36	Restriction duty	No	No
37	Shiftwork	Yes ^{5*}	No
38	Travelling allowance	Yes	Yes
39	Air travel	Yes	Yes

*Specific clauses related to these conditions are contained within clause 103

[#] Specific clauses related to these conditions are contained within clause 104

⁴ Clause 24 – Workplace duties allowance – Health and Safety Representative allowance only.

⁵ Clause 37– Shiftwork (subject to clause 103.11)

Clause number	Clause name	Non-ongoing	Casual
40	Additional care costs	Yes ⁶	No
41	Excess travel	Yes	Yes
42	Additional conditions for field work	No	No
43	Work / personal life balance	No	No
44	Hours of work	Yes ^{7*}	No [#]
45	Flextime	No*	No
46	EL working patterns	No*	No
47	Rostering	No	No
48	Regular part-time employment	Yes ⁸	No
49	Job sharing	Yes	No
50	Working at home	Yes	No
51	Employee Assistance Scheme	Yes	No [#]
52	Public holidays	Yes	Yes ⁹
53	Christmas closedown	Yes	Yes
54	General leave provisions	Yes	Yes ¹⁰
55	Annual Leave	Yes	No
56	Purchased Leave scheme	No	No
57	Long Service Leave	Yes	Yes
58	Sabbatical Leave	No	No
59	Assistance with holiday care program costs	Yes ¹¹	No
60	Personal Leave	No*	No
61	Compassionate and Bereavement Leave	Yes	No
62	Defence Reservists Leave	Yes	No
63	War Service Sick Leave	Yes	No
64	Cultural, Ceremonial and NAIDOC Leave	No*	No
65	Leave in the interests of the Community	Yes ¹²	No
66	Witness Leave	Yes	No
67	Miscellaneous Leave	Yes	No
68	Maternity and Maternal Leave	No*	No
69	Adoption and Foster Parent Leave	Yes	No
70	Other Parental Leave	No*	No
71	Returning to work after parental leave	No	No [#]
72	Assignment of duties	Yes	Yes
73	Advancement Programs	No	No
74	Permanent relocation of employees between offices	No	No
75	Excess employees	No	No
76	Preventing excess employee situations	No	No
77	Consultation with employees and their representatives	No	No
78	Determination of excess employee	No	No
79	Retention period	No	No
80	Benefits for excess employees	No	No
81	Voluntary redundancy benefit	No	No

⁶ Clause 40 - Non-ongoing employees will only be eligible for the reimbursement if they have completed 12 months of employment in the ATO.

*Specific clauses related to these conditions are contained within clause 103

Specific clauses related to these conditions are contained within clause 104

⁷ Clause 44 – Hours of work (subclauses 44.4, 44.7, 44.8, 44.14, 44.15, 44.16, 44.17 44.18 and 44.19 only)

⁸ Clause 48 – Regular part-time employment (excluding subclause 48.23 and 48.24)

⁹ Clause 52 – Public holidays (subclause 52.1 only)

¹⁰ Clause 54 – General leave provisions (subclauses 54.7 and 54.8 only)

¹¹ Clause 59 – Non-ongoing employees will only be eligible for the payment if they have completed 12 months of employment in the ATO.

¹² Clause 65– Leave in the interests of the Community (subclause 65.12 only)

Clause number	Clause name	Non-ongoing	Casual
82	Involuntary redundancy benefits	No	No
83	Salary for calculating benefits	No	No
84	Income maintenance period	No	No
85	Resignation	Yes	No
86	Termination of employment	No	No
87	Accommodation	Yes	Yes
88	Use of IT equipment	Yes	Yes
89	Automated employee monitoring	Yes	Yes
90	Performance Framework	Yes	No
91	Closing performance gaps	Yes	Yes
92	Managing underperformance	No	No
93	Capability development	No*	No
94	Continuing professional development	No	No
95	Reimbursement of professional membership fees	No	No
96	Reimbursement of annual licence or professional practicing certificate fees	No	No
97	Study Leave and assistance	No	No
98	Financial assistance for study	No	No
99	Professional allowance	No	No
100	Dispute settlement procedures	Yes	Yes
101	Individual Flexibility Arrangements	Yes	Yes
102	Cadets	No	No
103	Non-ongoing employees	Yes	No
104	Casual employees	No	Yes
105	Trainees	No	No
106	School based trainees	No	No
107	Supported wage scheme employees	Yes	Yes
Attachment A	Schedule 1 – Pay Rates (per annum)	Yes	Yes
Attachment A	Schedule 2 – ATO Junior rates percentages	Yes	Yes
Attachment A	Schedule 3 – ATO Trainee rates percentages	No	No
Attachment A	Schedule 4 – Workplace duties allowances, Departmental Liaison Officer and Community Language	Yes	Yes
Attachment A	Schedule 5 – Other allowances and reimbursements	Yes	Yes
Attachment A	Schedule 6 – Overtime and penalty rates	Yes	No
Attachment A	Schedule 7 – Supported Wage Scheme	Yes	Yes
Attachment B	Transitional arrangements for the life of the agreement – remote localities provisions	No	No
Attachment B	Transitional arrangements for the life of the agreement – public holidays	Yes	Yes
Attachment C	Conditions relating to service for redundancy benefit purposes	No	No
Attachment D	Clauses that apply to non-ongoing and casual employees	Yes	Yes
Attachment E	Definitions	Yes	Yes

*Specific clauses related to these conditions are contained within clause 103

Specific clauses related to these conditions are contained within clause 104

ATTACHMENT E

Definitions

“Approved student” means an employee who has had an application for part-time study approved by their manager.

“APS” means the Australian Public Service.

“APS employee” has the same meaning as defined in the *Public Service Act 1999*.

“areas of Service Delivery” means an area or function within the Service Delivery Group that was rostered at the commencement of this Agreement and a similar area or function that forms part of the Service Delivery Group during the life of the Agreement.

“ATO” means the Australian Taxation Office.

“Classifications” means the APS classifications as defined by the Public Service Classification Rules 2000.

“Close relative” means (for the purposes of subclause 38.11) the partner a child or a parent of the employee; or any other person approved by the delegate as a close relative of the employee.

“Commissioner” means the Commissioner of Taxation or a person who is delegated or authorised to act on his or her behalf.

“Current partner” means an employee’s current spouse or de facto spouse.

“De facto spouse” of an employee means a person who, although not legally married to the employee, lives with the employee in a relationship as a couple on a genuine domestic basis (whether the employee and the person are of the same sex or different sexes).

“Delegate” means someone to whom a power or authority has been delegated.

“Director” means the person to whom an employee’s manager reports, or an EL2 to whom an employee reports, or an SES to whom an EL2 reports. For the purposes of this definition, an EL2 includes an employee temporarily assigned duties at the EL2 classification level.

“Disruption” means (for the purposes of clause 87) the detrimental environmental effects on the working conditions of office based employees caused by a variety of factors including one or generally more of the following: dust, noise, fumes, heat, vibrations, cold, wet, dirt, loss of amenities and general inconvenience, which may arise from building activities.

“EL2 employee” means an employee employed at the substantive EL2 classification.

“Eligible salary” for the purposes of Sabbatical Leave in clause 58 means salary, excluding allowances (except higher duties allowance) before adjustments for salary packaging or purchased leave.

“Eligible service” for the purposes of Salary Advancement in subclause 12.2 is established by reference to subclauses 12.3, 12.4, 12.8 and 54.8.

“Emergency wardens” means floor wardens and wardens of the Emergency Control Organisation.

“Employee representative” means a person (whether an ATO employee or not) elected or chosen by an employee, or elected or chosen by employees in a workplace, to represent the individual and/or collective views of those employees in relation to the matter under this Agreement. This includes a “representative” appointed or chosen by an employee(s).

“Employment” means the current period of engagement with the APS.

“Field work” is the performance of duties, outside ATO sites, that primarily involves interaction with taxpayers (including Excise clients) or their representatives about their taxation matters.

This includes third party visits in relation to those taxpayers and also Excise field operations and may include workshops, educational visits or seminars which are conducted to directly improve taxpayer(s) compliance. It does not include attendance or presentations at conferences.

“FWC” means Fair Work Commission.

“Household” is defined as the residence in which the employee normally resides.

“Immediate family” includes:

- a) a partner, child, parent, grandparent, grandchild or sibling of the employee;
- b) a child, parent, grandparent, grandchild or sibling of a partner of the employee.

“Manager” means the person to whom an employee reports.

“NES” means National Employment Standards, as defined in the *Fair Work Act 2009*.

“Ordinary hours, duty or work” means hours, duty or work that are or is not overtime; such as regular hours, flextime, flexible hours and rostered shiftwork hours.

“Parliamentary Service” refers to employment under the *Parliamentary Services Act 1999*

“Partner” means an employee’s current or former spouse or de facto spouse (whether the employee and the person are of the same sex or different sexes).

“Personal leave year” means the period commencing on each annual anniversary date and ending on the day before the next annual anniversary date.

“Personal leave anniversary” means the anniversary of an employee’s engagement, unless a different anniversary has been set due to leave or absences that do not count as service, prior service or a move from another agency. An employee’s monthly accrual dates are based on their personal leave anniversary.

“Promotion” has the same meaning as under the *Public Service Act 1999*.

“Registered health practitioner” means a health practitioner registered, or licenced, as a health practitioner (or as a health practitioner of a particular type) under a law of a State or Territory that provides for the registration of licensing of health practitioners (or health practitioners of that type).

“SES” is an employee whose ongoing or temporary duties are at Senior Executive Service Band 1, 2 or 3

“Settlement period” means a four week period commencing on a Thursday and finishing on a Wednesday. Each settlement period will comprise two fortnightly pay periods.

“Standard expected” means performance that attains and subsequently maintains a standard of efficiency that an employee may reasonably be expected to attain and subsequently maintain in the performance of those duties.

“Subscription Service” means a service that the ATO subscribes to in order to set certain rates and allowances.

“SWOTVAC” means study without teaching vacation.

ATTACHMENT F**Undertaking pursuant to section 190 of the Fair Work Act 2009 (Cth)*****Australian Taxation Office (ATO) Enterprise Agreement 2017***

The Australian Taxation Office (**ATO**) hereby gives the following undertaking under section 190 of the *Fair Work Act 2009* (Cth) in relation to the *Australian Taxation Office (ATO) Enterprise Agreement 2017* (**Agreement**):

*Where the rate of pay to be paid to a trainee, calculated in accordance with the percentages specified in Schedule 3, is below the rate of pay that would apply to that trainee under the Australian Public Service Enterprise Award 2015 (**Award**), the rate that is applicable to the trainee will be interpreted as being the rate payable under the Award.*

The Australian Taxation Office (**ATO**) confirms that the effect of the undertaking set out above will not cause financial or other detriment to any employee or result in substantial changes to the Agreement. The effect of the undertaking is to increase the otherwise applicable minimum payment to reflect the minimum amounts payable for the applicable employees under Schedule D of the *Australian Public Service Enterprise Award 2015*.