



# DECISION

*Fair Work Act 2009*  
s.185—Enterprise agreement

**Inspector-General of Taxation**  
(AG2018/6077)

## **INSPECTOR-GENERAL OF TAXATION ENTERPRISE AGREEMENT 2018-2021**

Commonwealth employment

COMMISSIONER LEE

MELBOURNE, 15 JANUARY 2019

*Application for approval of the Inspector-General of Taxation Enterprise Agreement 2018-2021.*

[1] An application has been made for approval of an enterprise agreement known as the *Inspector-General of Taxation Enterprise Agreement 2018-2021* (the Agreement). The application was made pursuant to s.185 of the *Fair Work Act 2009* (the Act). It has been made by Inspector-General of Taxation. The Agreement is a single enterprise agreement.

[2] I am satisfied that each of the requirements of ss.186, 187 and 188 as are relevant to this application for approval have been met.

[3] The Agreement is approved and, in accordance with s.54 of the Act, will operate from 22 January 2019. The nominal expiry date of the Agreement is 21 January 2022.



COMMISSIONER

Printed by authority of the Commonwealth Government Printer

<AE501317 PR703816>

**Inspector-General of  
Taxation**

**Enterprise Agreement**

**2018–2021**

# Table of contents

---

<b>PART 1 — SCOPE .....</b>	<b>1</b>
1.1 Title .....	1
1.2 Parties .....	1
1.3 Operation .....	1
1.4 Entitlements under Commonwealth laws .....	1
1.5 Delegation .....	2
1.6 Individual Flexibility Arrangement .....	2
1.7 General consultation with employees .....	3
1.8 Consultation relating to major change .....	3
<b>PART 2 — FLEXIBLE WORKING CONDITIONS .....</b>	<b>5</b>
2.1 Responsibilities .....	5
2.2 Attendance and hours of duty .....	5
2.3 Flextime .....	6
2.4 Overtime and time off in lieu .....	7
2.5 Public holidays .....	8
2.6 Christmas closedown .....	9
<b>PART 3 — LEAVE ENTITLEMENTS .....</b>	<b>10</b>
3.1 Application and approval of leave .....	10
3.2 Annual leave .....	10
3.3 Personal leave .....	11
3.4 Carer’s leave .....	11
3.5 Purchased leave .....	12
3.6 Sabbatical leave .....	12
3.7 Compassionate leave .....	12
3.8 Parental leave .....	12
3.9 Adoption and permanent foster care leave .....	13
3.10 Short-term foster care leave .....	14
3.11 Long service leave .....	14
3.12 Defence reservists leave .....	14
3.13 Miscellaneous leave .....	15
3.14 Unauthorised absence .....	15
3.15 Payment in lieu of leave entitlements on death of employee .....	16
<b>PART 4 — CONDITIONS OF ENGAGEMENT .....</b>	<b>17</b>
4.1 Portability of leave .....	17
4.2 Non-ongoing employees .....	17
4.3 Casual employees .....	17
4.4 Resignation .....	18
4.5 Probation .....	18
<b>PART 5 — REMUNERATION .....</b>	<b>19</b>
5.1 Payment of salary .....	19
5.2 Superannuation .....	19

5.3	Performance management.....	19
5.4	Application of pay rates.....	20
5.5	Flexible remuneration packaging.....	23
5.6	Supported salary.....	23
<b>PART 6 – ALLOWANCES AND REIMBURSEMENTS.....</b>		<b>24</b>
6.1	Minimum allowance rates.....	24
6.2	Travel allowance.....	24
6.3	Overtime meal allowance.....	24
6.4	First aid officer allowance.....	24
6.5	Departmental Liaison Officer allowance.....	24
6.6	Restriction allowance.....	24
6.7	Establishment allowance – graduate recruitment.....	25
6.8	Lifestyle contribution.....	25
6.9	Family responsibilities.....	25
6.10	Loss, damage and indemnity.....	25
6.11	Relocation expenses on engagement or reassignment of duties.....	25
6.12	Overseas conditions of service.....	26
<b>PART 7 – MANAGEMENT OF EXCESS EMPLOYEES.....</b>		<b>27</b>
7.1	Application.....	27
7.2	Definition of ‘excess’.....	27
7.3	Process.....	27
7.4	Entitlement.....	29
7.5	Service for redundancy pay purposes.....	29
7.6	Service not to count as service for redundancy pay purposes.....	30
7.7	Earlier periods of service.....	30
7.8	Rate of payment – redundancy pay.....	30
7.9	Period of notice – termination.....	31
7.10	Reduction in classification.....	31
<b>PART 8 – DISPUTE RESOLUTION.....</b>		<b>32</b>
8.1	Dispute resolution procedures.....	32
<b>PART 9 – DEFINITIONS.....</b>		<b>34</b>

# Part 1 – Scope

---

## 1.1 Title

- a) This Agreement shall be known as the Inspector-General of Taxation Enterprise Agreement 2018-2021.

## 1.2 Parties

- a) In accordance with section 172(2) of the *Fair Work Act 2009*, this Agreement covers the Inspector-General of Taxation (on behalf of the Commonwealth) and all Inspector-General of Taxation employees employed under the *Public Service Act 1999*, except for Senior Executive Service (SES) employees.

## 1.3 Operation

- a) This Agreement commences on 14 January 2019, or seven days after it is approved by the Fair Work Commission, whichever is later. The nominal expiry date of this Agreement will be three years after this Agreement comes into operation.
- b) Various employment provisions contained within this Agreement are administered in conjunction with the Inspector-General of Taxation policies and guidelines. These policies and guidelines do not form part of this Agreement but are indicative of how various employment provisions may be applied and are an integral part of the Inspector-General of Taxation's management framework. This Agreement will prevail over those policies and guidelines to the extent of any inconsistency unless contrary to statute or common law. Such policies and guidelines will be available to all employees and will be updated as necessary following a reasonable consultation period.
- c) In the event of a dispute in relation to this Agreement, the parties will have access to the dispute resolution procedures set out at Part 8 of this Agreement.
- d) This Agreement comprehensively states the terms and conditions of employment of the employees covered by this Agreement other than implied terms of the contract of employment and terms and conditions applying under a Commonwealth law.

## 1.4 Entitlements under Commonwealth laws

- a) This Agreement does not affect an employee's entitlements, if any, contained in the *Public Service Act 1999*, the *Fair Work Act 2009* and other Commonwealth legislation, including legislation relating to:
  - i) long service leave;
  - ii) maternity leave;

- iii) superannuation;
- iv) work health and safety;
- v) safety, rehabilitation and compensation; and
- vi) review of actions.

## 1.5 Delegation

- a) The Inspector-General may delegate to or authorise a person to perform any of the Inspector-General's powers or functions under this Agreement.

## 1.6 Individual Flexibility Arrangement

- a) The Inspector-General and an employee covered by this Agreement may agree to make an Individual Flexibility Arrangement (IFA) to vary the effect of terms of the Agreement if:
  - i) the arrangement deals with one or more of the following matters:
    - 1) arrangements about when work is performed;
    - 2) overtime rates;
    - 3) penalty rates;
    - 4) allowances;
    - 5) leave and leave loading;
    - 6) remuneration; and
  - ii) the IFA meets the genuine needs of the Inspector-General of Taxation and the employee in relation to one or more of the matters mentioned in clause 1.6(a)(i); and
  - iii) the IFA is genuinely agreed to by the Inspector-General and the employee.
- b) The Inspector-General must ensure that the terms of the IFA:
  - i) are about permitted matters under section 172 of the *Fair Work Act 2009*; and
  - ii) are not unlawful terms under section 194 of the *Fair Work Act 2009*; and
  - iii) result in the employee being better off overall than the employee would be if no arrangement was made.
- c) The Inspector-General must ensure that the IFA:
  - i) is in writing; and

- ii) includes the name of the employer and employee; and
- iii) is signed by the employer and employee and if the employee is under 18 years of age, signed by a parent or guardian of the employee; and
- iv) includes details of:
  - 1) the terms of this Agreement that will be varied by the arrangement; and
  - 2) how the arrangement will vary the effect of the terms; and
  - 3) how the employee will be better off overall in relation to the terms and conditions of their employment as a result of the arrangement; and
- v) states the day on which the arrangement commences.
- d) The Inspector-General must give the employee a copy of the IFA within 14 days after it is agreed to.
- e) The Inspector-General or employee may terminate the IFA:
  - i) by giving no more than 28 days' written notice to the other party to the arrangement; or
  - ii) if the Inspector-General and employee agree in writing — at any time.

## 1.7 General consultation with employees

- a) The Inspector-General of Taxation may operate an employee consultative committee.
- b) The Inspector-General of Taxation may consult the consultative committee on issues surrounding the implementation and operation of this Agreement, that is, issues affecting the employment conditions of employees. The Inspector-General of Taxation will allow a reasonable period for the consultative committee to consider issues.
- c) The Inspector-General of Taxation will continue to undertake consultation with employees outside the consultative committee.

## 1.8 Consultation relating to major change

- a) This clause applies where a definite decision is made to introduce major changes in a work area that are likely to have significant effects on employees, other than where provision is already made elsewhere in this Agreement regarding a specific major change.
- b) The Inspector-General must notify the employees who are likely to be affected by the proposed changes, where:
  - i) a definite decision is made to introduce major changes in program, organisation, structure or technology that are likely to have significant effects on employees; or

- ii) there is a proposal to introduce a change to the regular roster or ordinary hours of work of an employee.
- c) Significant effects include:
  - i) termination of employment;
  - ii) major changes in the composition, operation or size of the Inspector-General of Taxation's workforce or in the skills required;
  - iii) the elimination or diminution of job opportunities, promotion opportunities or job tenure;
  - iv) alteration in hours of work;
  - v) the need to retrain employees;
  - vi) the need to relocate employees to another workplace; and
  - vii) the restructuring of jobs.
- d) The relevant employees may appoint a representative for the purposes of the procedures in this clause.
- e) The Inspector-General must discuss with the employees affected and their representatives, if any, the introduction of the changes referred to in clause 1.8(b)(i), the effects the changes are likely to have on employees and measures to avert or mitigate the adverse effects of such changes on employees and must give prompt and genuine consideration to matters raised by the employees and/or their representatives in relation to the changes.
- f) The Inspector-General must discuss with the employees affected and their representatives, if any, the introduction of the changes referred to in clause 1.8(b)(ii), and invite the relevant employees to give their views about the impact of the change (including any impact in relation to their family and caring responsibilities), and must give prompt and genuine consideration to any views given by the employees and/or their representatives about the impact of the change.
- g) The discussions must commence as early as practicable after a definite decision has been made to make the changes referred to in clause 1.8(b).
- h) For the purposes of such discussion, the employees concerned and their representatives, if any, are to be provided in writing all relevant information about the changes, including the nature of the changes proposed, the expected effects of the changes on employees and any other matters likely to affect employees. The Inspector-General is not required to disclose confidential or commercially sensitive information to the employees.



## Part 2 – Flexible working conditions

---

### 2.1 Responsibilities

- a) Managers should ensure employees are able to access flexible working conditions through this Agreement, where eligible. It is the responsibility of individual employees to consult their managers when accessing flexible working conditions and to be aware that operational requirements may limit access at certain times. Further information on flexible work can be found in the Flexible Work Policy.

### 2.2 Attendance and hours of duty

#### 2.2.1 Normal hours

- a) An employee's normal hours are those hours and times, within the bandwidth, that the employee works on a regular basis.

#### 2.2.2 Full-time employees

- a) The ordinary hours of work for a full-time employee are 38 hours per week, which translates to a standard day of 7 hours and 36 minutes from Monday to Friday, within a bandwidth from 7 am to 7 pm.

*Note: A manager and employee may agree to vary the bandwidth under clause 2.2.4.*

- b) Using flexible working hours, employees are not expected to work more than 10 hours in any given day. Overtime (or, where agreed, time off in lieu of overtime for those who are entitled to overtime) will be paid for hours required by the manager to be worked outside the bandwidth or for work in excess of 10 hours on any one day, in accordance with clause 2.4.1.
- c) For this Agreement, a standard day for the purposes of leave, attendance (including flextime) and payment of salary shall constitute the hours 8.30 am to 12.30 pm and 1.30 pm to 5.06 pm.
- d) For the purposes of section 62 of the *Fair Work Act 2009* (maximum weekly hours), the parties agree that the averaging periods will be successive 26 week periods beginning on the day this Agreement comes into operation.

#### 2.2.3 Part-time employees

- a) Any employee who has an agreement with their Manager to work fewer hours than the standard week of 38 hours is a part-time employee.
- b) Managers will facilitate requests from full-time employees for part-time work arrangements, subject to the Inspector-General of Taxation's operational requirements.

All employees returning from parental, adoption or permanent foster care leave will have access to part-time work, where the Inspector-General of Taxation's operational requirements permit, at least up until the child has reached school age. A manager must provide a written response to the request for part-time work arrangements stating whether the request has been granted or refused.

- c) The terms and conditions of employment of a part-time employee shall be, unless otherwise provided for in this Agreement, those of full-time employees but reduced on a pro-rata basis (where appropriate) for the number of hours worked.
- d) An employee may return to full-time arrangements with the agreement of their Manager. At the expiry of the part-time arrangement an employee has the right to revert to full-time work.
- e) Agreed part-time hours will be within the 7 am to 7 pm bandwidth.  
*Note: A manager and employee may agree to vary the bandwidth under clause 2.2.4.*
- f) No full-time employee will be compelled to change to part-time arrangements.

#### **2.2.4 Variation of hours**

- a) The 7 am to 7 pm bandwidth may be varied if the employee and manager agree, having regard to operational requirements, provided the length of the bandwidth period remains a minimum of 12 continuous hours.
- b) The bandwidth as varied will be taken to be the bandwidth for that employee for all purposes under this Agreement (including for the purposes of determining an employee's eligibility to receive overtime payments).

#### **2.2.5 Regular breaks**

- a) An employee should not work more than five hours without a break of at least 30 minutes. Managers and employees have joint responsibility in this regard.

### **2.3 Flexitime**

- a) Employees at or below the APS 6 level are entitled to access flexitime. Further information can be found in the policy relating to flexitime.
- b) Flexitime arrangements include the following features:
  - i) an employee may carry over a maximum of 38 hours as a flex credit or up to 10 hours as a flex debit into the next settlement period.
  - ii) a settlement period is a four week period.
  - iii) an employee may take up to five days as flexitime in any one settlement period, subject to operational requirements.

## 2.4 Overtime and time off in lieu

### 2.4.1 APS level employees: overtime and time off in lieu

- a) Overtime is payable to employees at or below APS 6 level.
- b) Overtime will be paid at the appropriate penalty rate as prescribed in clause 2.4.1 for hours worked outside the bandwidth or in excess of 10 hours on any one day, with the approval of an employee's manager.

*Note: A manager and employee may agree to vary the bandwidth under clause 2.2.4.*

- c) For part-time employees at these levels, overtime is work performed at the direction of a manager which is not continuous with the employee's agreed or specified hours or is beyond the total hours of work specified for the employee.
- d) For an employee eligible to receive overtime payments, overtime hours worked will be paid at the following penalty rates:
  - i) overtime worked Monday to Saturday will be paid at the rate of time and a quarter for the first three hours each day and time and a half thereafter.
  - ii) overtime worked on Sunday will be paid at the rate of time and a half. Emergency duty, where no notice is given to the employee prior to ceasing ordinary duty, will also be paid at the rate of time and a half.
  - iii) overtime worked on a public holiday will be paid at the rate of double time. Duty on a public holiday, not in excess of the prescribed weekly hours (that is duty during prescribed standard hours) will be payable at ordinary time in addition to payment for the holiday.
- e) Where overtime is continuous with ordinary duty, overtime payments will be made for hours actually worked (that is, there will be no minimum period for which overtime will be paid). Where overtime is not continuous, or where overtime constitutes emergency duty, payment for each separate overtime attendance will be for a minimum of two hours.
- f) Where an employee is directed to work outside the bandwidth by their manager, the employee will be entitled to an eight hour break plus reasonable travelling time before commencing work again. If the break occurs during standard working hours, then the employee will receive their normal salary during that period.
- g) Clause 2.4.1(f) does not apply to an employee who is directed to work outside the bandwidth for a period of two hours or less and the period of work commences no earlier than two hours before the beginning of the bandwidth.
- h) Where a break as described in clause 2.4.1(f) is not possible due to operational requirements as approved by the employee's manager, the employee will be paid for subsequent periods of work at the rate of time and a half of the employee's salary until the employee has taken an eight hour break.

- i) Where agreed with managers, employees may take time off in lieu of overtime at the appropriate penalty rate specified in clause 2.4.1.
- j) Where time off in lieu of payment of overtime has been agreed, but the employee has not been granted that time off within four weeks or another agreed period due to operational requirements, the employee may elect to receive payment of the original entitlement.

#### 2.4.2 Executive level employees: flexible hours and time off in lieu

- a) Employees above the overtime barrier (Executive Level 1 and 2) are able to work flexible hours, under the Inspector-General of Taxation's Time Off In Lieu (TOIL) system. This means that variations in attendance times and absences, including for part-day or full-day absences may be agreed with managers without the need for a leave application. Further information on TOIL can be found in the TOIL Guidelines.

### 2.5 Public holidays

- a) Employees will be entitled to the following public holidays:
  - i) New Year's Day (1 January);
  - ii) Australia Day (26 January);
  - iii) Good Friday;
  - iv) Easter Monday
  - v) Anzac Day (25 April);
  - vi) 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);
  - vii) Christmas Day (25 December);
  - viii) Boxing Day (26 December); and
  - ix) any other day, or part-day, declared or prescribed by or under a law of the State or Territory in which the employee is based for work purposes 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.
- b) If under a state or territory law, a day or part-day is substituted for one of the public holidays listed above, then the substituted day or part-day is the public holiday.
- c) The Inspector-General and an employee may agree on the substitution of a day or part-day that would otherwise be a public holiday in the place the employee is based for work purposes, having regard to operational requirements.

- d) An employee, who is absent on a day or part-day that is a public holiday in the place where the employee is based for work purposes, is entitled to be paid for the part or full day absence as if that day or part-day was not a public holiday, except where that person would not normally have worked on that day.
- e) Where a public holiday falls during a period when an employee is absent on long service leave, maternity leave and primary carer leave or adoption and permanent foster care leave there is no entitlement to receive payment as a public holiday. Payment for that day would be in accordance with the entitlement for that form of leave (for example if on long service leave half pay, payment is on half pay).

## 2.6 Christmas closedown

- a) The Inspector-General of Taxation will close its normal operations from the close of business on the last working day before Christmas Day, with business resuming on the first working day after New Year's Day (Christmas closedown).
- b) Employees will be provided with time off between Christmas Day and New Year's Day and will be paid in accordance with their ordinary hours of work. Where an employee is absent on long service leave, maternity leave and primary carer leave, or adoption and permanent foster care leave, payment for Christmas closedown will be in accordance with the entitlement for that form of leave (for example if on long service leave at half pay, payment is at half pay).
- c) With the exception of long service leave, maternity leave and primary carer leave, or adoption and permanent foster care leave, there will be no deduction from paid leave credits for the Christmas closedown.
- d) If an employee is directed to work on any of the working days during Christmas closedown, then the employee may elect to have their credit of annual leave increased by the equivalent period, or to receive the equivalent period as time off in lieu. In addition, employees who are directed to work on the first work day after the Boxing Day Public Holiday will be paid as if it were a public holiday.
- e) A part-time employee as defined in clause 2.2.3 who would not usually work one or more of the working days between Christmas Day and New Year's Day will be granted a period of absence equal to 20 per cent of their weekly part-time hours for each of the days on which they would not usually work.
- f) An absence under this clause 2.6 will count as service for all purposes.

## Part 3 – Leave entitlements

---

### 3.1 Application and approval of leave

- a) All forms of leave must be applied for and approved by the Inspector-General or a manager as determined in this part. Approvals for leave apart from personal leave, carer's leave, compassionate leave, maternity and primary carer leave, and adoption and permanent foster care leave, are subject to the Inspector-General of Taxation's operational requirements. Further information on leave can be found in the Leave Guidelines.
- b) Where an employee takes more than 30 days in aggregate leave without pay in a calendar year (annual leave) or accrual year (personal/carer's leave), the whole period will not count as service for the purpose of annual and personal/carer's leave accruals.

### 3.2 Annual leave

- a) Annual leave will accrue at a rate of 20 days each year for a full-time employee and on a pro-rata basis for part-time employees.
- b) Annual leave is cumulative and accrues on a pro-rata basis.
- c) Annual leave will be credited daily and will be available for use as it accrues.
- d) Annual leave may be taken at half pay. When annual leave is taken at half pay, deductions from leave credits will be halved.
- e) If an employee has been credited more than 60 days of annual leave, the employee is to reach an agreement with their manager on a reasonable time period for taking up to a quarter of the credited annual leave.
- f) An employee may make a written agreement with their Manager to cash out a particular amount of accrued annual leave, provided that after cash out the employee's remaining entitlement to annual leave is 20 days or more. The employee will be paid the full amount that would have been payable had the employee taken the leave that has been forgone. Cash out of annual leave is subject to conditions in guidelines.
- g) Untaken annual leave will be paid out to the employee if the employment relationship ends in accordance with the National Employment Standards.
- h) Employees in receipt of compensation under the *Safety, Rehabilitation and Compensation Act 1988* for more than 45 cumulative weeks will accrue annual leave credits on a pro-rata basis for hours actually worked.

### 3.3 Personal leave

- a) Personal leave may be used when an employee is ill or injured and is unable to attend for duty, or under the conditions described in clause 3.4 (carer's leave).
- b) Full-time employees will have a paid personal leave entitlement of 15 days each year. Part-time employees, other than casual employees, will accrue personal leave on a pro-rata basis. Personal leave credits are cumulative.
- c) Ongoing employees will accrue annual personal leave credits in advance. The annual accrual date will be deferred by periods of leave not to count as service of more than 30 days in aggregate over the previous year.
- d) Non-ongoing employees will accrue four days personal leave after one month of service and one day for each month of service thereafter. Credits will be reduced by any amounts of leave not to count as service.
- e) Any unused personal leave entitlement will not be paid out on separation from the Inspector-General of Taxation.
- f) Personal leave may be taken at half pay for absences of at least one day. When personal leave is taken at half pay, deductions from leave credits will be halved.
- g) An employee will provide a medical certificate or, where it is not practical to provide a medical certificate, a statutory declaration or other supporting evidence acceptable to their manager in the following circumstances:
  - i) when the employee is or will be absent on personal leave for 3 or more consecutive working days, unless the manager informs the employee that such evidence will not be required; or
  - ii) if the manager has reason to believe that the employee's absence is not consistent with the appropriate use of personal leave.
- h) Where an employee's entitlement to personal leave is exhausted, the General Manager Human Resources may approve additional leave as paid, unpaid or half pay leave and may determine conditions under which the leave will apply.
- i) Employees in receipt of compensation under the *Safety, Rehabilitation and Compensation Act 1988* for more than 45 cumulative weeks will accrue personal leave credits on a pro-rata basis for hours actually worked.

### 3.4 Carer's leave

- a) An employee may apply to use their accumulated personal leave to care for or support sick family, household members, or a person for whom they have caring responsibility.
- b) Carer's leave is provided for circumstances that require an employee to be absent in order to care for or support a person described in clause 3.4(a) who is ill or injured and who is in need of care or where there is an unexpected emergency affecting the person.

- c) Employees with long-term or regular caring responsibilities may apply for carer's leave when their existing arrangements fail.
- d) The use of carer's leave is subject to the same conditions as use of personal leave for illness in respect of provision of medical certificates or statutory declarations.
- e) Paid carer's leave will count as service for all purposes.
- f) If the employee has exhausted their entitlement to paid personal leave, the employee may take up to two days' unpaid carer's leave each time a member of the employee's family or household requires care or support because of a personal illness or injury of the member, or an unexpected emergency affecting the member.

### 3.5 Purchased leave

- a) By agreement, ongoing employees may purchase up to 20 days' leave in a year, with deductions from fortnightly salary in equal instalments over the course of the year or a lesser period.

### 3.6 Sabbatical leave

- a) By agreement, an ongoing employee may purchase up to one years' leave to enable them to take a long period of sabbatical leave.

### 3.7 Compassionate leave

- a) An employee may take up to three days' paid compassionate leave each time a member of the employee's family or household or a person for whom the employee has a close personal relationship: contracts or develops a personal illness that poses a serious threat to their life; sustains a personal injury that poses a serious threat to their life; or dies.
- b) Paid compassionate leave will count as service for all purposes.

### 3.8 Parental leave

- a) An employee is entitled to maternity leave in accordance with the *Maternity Leave (Commonwealth Employees) Act 1973*.
- b) An employee may elect to spread the payment for leave granted under clause 3.8(a) over a maximum period of 24 weeks at a rate no less than half pay. Any such period of leave in excess of 12 weeks will not count as service for any purpose.
- c) An employee, other than a casual, who has at least 12 continuous months of APS service and who is the primary carer of a child may take four weeks' paid leave within 12 months of the birth of that child, which:
  - i) must be taken as a continuous block;



- ii) is only available to employees who are the primary carer of their own child or their partner's child;
  - iii) for primary carers who are the birth mother, is in addition to the entitlement under clause 3.8(a).
- d) An employee may elect to spread the payment for the leave granted under clause 3.8(c) over a maximum period of eight weeks at a rate of no less than half pay. Any such period of leave in excess of four weeks will not count as service for any purpose.
  - e) An employee who accesses leave under clause 3.8 is not also entitled to access leave under clause 3.9 in circumstances where both forms of leave would be available to that employee, in respect of that child.
  - f) No employee may access more than 16 weeks' paid leave under clause 3.8.
  - g) An employee who is not the primary carer is entitled to 10 days' paid leave at or close to the time of the birth of the child.

### **3.9 Adoption and permanent foster care leave**

- a) An ongoing employee who has at least 12 continuous months of APS service is entitled to up to 16 weeks paid leave for the purposes of adopting or permanently fostering a child.
- b) Following adoption approval, or equivalent permanent foster arrangement, an employee who is the primary carer of the child becomes eligible for the leave in clause 3.9(a) where:
  - i) the child is under school age on the day of placement; and
  - ii) the child did not previously live with the employee for a period of six months or more before the day of placement; and
  - iii) the child is not a child or step-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 partner for a significant period of time.
- c) Documentary evidence of approval for adoption or permanent fostering must be submitted to the Inspector-General when applying for this leave.
- d) Adoption and permanent foster care leave is available from one week prior to the date of placement of a child. It must be taken as a single, unbroken period.
- e) An employee is unable to access personal leave while on paid adoption and permanent foster care leave.
- f) An employee may take leave granted under clause 3.9 at half pay. Any adoption and permanent foster care leave in excess of 16 weeks does not count as service for any purpose.

- g) An employee who accesses leave under clause 3.9 is not also entitled to access leave under clause 3.8 in circumstances where both forms of leave would be available to that employee, in respect of that child.
- h) Where any employee adopts or permanently fosters a child who meets the criteria in clause 3.9(b), and the employee is not the primary carer of the child, the employee is entitled to 10 days' paid leave at or close to the date of placement of the child.
- i) No employee may access more than 16 weeks' paid leave under clause 3.9.
- j) Employees are entitled to unpaid adoption related leave in accordance with the *Fair Work Act 2009*.

### 3.10 Short-term foster care leave

- a) An ongoing employee who has 12 continuous months of APS service and has enduring parental responsibilities under formal fostering arrangements may access up to five days' paid short-term foster care leave in a calendar year.
- b) Documentary evidence of enduring parental responsibilities under formal fostering arrangements must be submitted to the Inspector-General when applying for short-term foster care leave.

### 3.11 Long service leave

- a) An employee is eligible for long service leave in accordance with the *Long Service Leave (Commonwealth Employees) Act 1976*.
- b) The minimum period during which long service leave can be taken is seven calendar days at full pay (or 14 calendar days at half pay). Long service leave cannot be broken with other periods of leave, except as otherwise provided by legislation.

### 3.12 Defence reservists leave

- a) An employee may be granted leave by their manager (with or without pay) to enable the employee to fulfil Australian Defence Force (ADF) Reserve and Continuous Full Time Service (CFTS) or Cadet Force obligations.

*Note: The entitlement to leave for Reserve Service is prescribed under the Defence Reserve Service (Protection Act 2001).*

- b) An employee is entitled to ADF Reserve leave with pay, for up to four weeks during each financial year for the purpose of fulfilling service in the ADF Reserve. These purposes include training and operational duty as required.
  - i) A further two weeks' paid leave may be granted to facilitate participation in additional ADF Reserve training, including induction requirements. This two week period of paid leave may be accessed during an employee's first two years of

ADF Reserve service. No employee can access more than two weeks' paid leave under this clause.

- ii) With the exception of the additional two weeks' leave which can be taken any time within the first two years of service, leave can be accumulated and taken over a period of two years, to enable the employee to undertake training as a member of the ADF Reserves.
- iii) Employees are not required to pay their tax free ADF Reserve salary to the Inspector-General of Taxation in any circumstances.
- c) Defence Reserve leave counts as service for all purposes, except for unpaid leave to undertake Continuous Full Time Service (CFTS). Unpaid leave for the purpose of CFTS counts for all purposes except annual leave.
- d) Eligible employees may also apply for annual leave, long service leave, leave without pay, or they may use flextime for the purpose of fulfilling ADF Reserve, CFTS or Cadet Force obligations.
- e) Employees are to notify their manager at the earliest opportunity once the dates for ADF Reserve, CFTS or Cadet Force activities are known and/or changed.

### **3.13 Miscellaneous leave**

- a) The Inspector-General may grant leave not provided for elsewhere to an employee for a purpose that the Inspector-General considers to be in the interests of the Inspector-General of Taxation and the Commonwealth, having regard to operational requirements. Further information on miscellaneous leave can be found in the Leave Guidelines.
- b) Miscellaneous leave may be granted for the period requested or another period, with or without pay and may be subject to conditions as determined by the Inspector-General.
- c) When an employee is granted Leave Without Pay (LWOP), the Inspector-General will determine whether the period of LWOP counts as service for purposes of annual and personal leave entitlements.

### **3.14 Unauthorised absence**

- a) Where an employee is absent from duty and the period of absence was not authorised, all pay and other benefits provided under this Agreement (such as flextime) will cease to be available until the employee resumes duty or is granted leave.
- b) Any period of unauthorised absence does not count as service for any purpose, and no entitlements accrue during this period.

### 3.15 Payment in lieu of leave entitlements on death of employee

- a) Where an employee dies, or is presumed to have died on a particular date, the General Manager Human Resources may authorise payment to be made to dependants, the partner of the former employee or the former employee's legal representative of all leave entitlements otherwise payable on resignation or retirement.

## Part 4 – Conditions of engagement

---

### 4.1 Portability of leave

- a) Where an employee moves (including on promotion or for an agreed period) from another agency where they were an ongoing APS employee, the employee's unused accrued annual leave and personal/carer's leave (however described) will be transferred, provided there is no break in continuity of service.
- b) Where 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/carer's leave (however described) will be recognised.
- c) For the purposes of this clause:
  - i) 'APS employee' has the same meaning as the *Public Service Act 1999*
  - ii) 'Parliamentary Service' refers to employment under the *Parliamentary Service Act 1999*.
- d) Where a person is engaged as an ongoing employee, and immediately prior to the engagement the person was employed as a non-ongoing APS employee, the Inspector-General may, at the employee's request, recognise any accrued annual leave and Personal/carer's leave (however described), provided there is no break in continuity of service. Any recognised annual leave excludes any accrued leave paid out on separation.

### 4.2 Non-ongoing employees

- a) Unless otherwise specified in this Agreement, the terms and conditions for non-ongoing employees shall be those set out in this Agreement as applying to ongoing employees.

### 4.3 Casual employees

- a) Inspector-General of Taxation will engage casual employees as necessary to perform duties that are irregular or intermittent.
- b) A casual employee is entitled to be paid an additional 20 per cent of the hourly rate of pay which is payable to a full-time employee in the same classification who is paid at the rate applicable to the classification. This additional payment is in lieu of entitlements to annual leave, paid personal leave, paid parental leave, paid adoption and permanent foster care leave, paid short-term foster care leave, paid compassionate leave and payment for public holidays not worked.

- c) A casual employee is entitled to unpaid carer's and unpaid compassionate leave in accordance with the National Employment Standards.

## 4.4 Resignation

### 4.4.1 Notice of resignation or retirement from the APS

- a) An employee will give a minimum of two weeks' notice of an intended resignation or retirement from the APS, unless otherwise agreed with their Manager or the General Manager Human Resources.

### 4.4.2 Date of effect of resignation or retirement

- a) The date of effect of an employee's resignation or retirement will not be a day on which the employee would normally not have been on duty or on an approved period of leave.
- b) Resignations will take effect only on a normal working day, not on a weekend or public holiday unless exceptional circumstances exist as determined by the General Manager Human Resources.

## 4.5 Probation

- a) The duration of the probationary period for the purposes of subsection 22(6) of the *Public Service Act 1999* will be six months, unless the Inspector-General determines otherwise. Further information can be found in the Probation Policy.

## Part 5 – Remuneration

---

### 5.1 Payment of salary

- a) All employees shall be paid fortnightly and salary will be paid by electronic funds transfer into a financial institution account of the employee's choice, unless otherwise agreed with the Inspector-General.
- b) The fortnightly salary will be ascertained by applying the following formula:  
$$\text{Fortnightly salary} = \text{annual salary multiplied by 12 and divided by 313.}$$

### 5.2 Superannuation

- a) The Inspector-General of Taxation will make compulsory employer contributions as required by the applicable legislation and fund requirements.
- b) Where an employee is a member of PSSap, the employer contributions will be 15.4 per cent of the employee's fortnightly contribution salary. Where an employee exercises superannuation choice by selecting an accumulation fund other than PSSap, employer contributions will be 15.4 per cent of an employee's ordinary time earnings. This will not be reduced by any other contributions made through salary sacrifice arrangements. This clause does not apply where a superannuation fund cannot accept employer superannuation contributions.
- c) Employer superannuation contributions will not be paid on behalf of employees during periods of unpaid leave that do not count as service, unless otherwise required under legislation.
- d) The Inspector-General may choose to limit superannuation choice to complying superannuation funds that allow employee and/or employer contributions to be paid through fortnightly electronic funds transfer using a file generated by the Inspector-General of Taxation's payroll system.

### 5.3 Performance management

#### 5.3.1 Application of Performance Development System

- a) The Performance Development System (PDS) will apply to all employees subject to this Agreement, except as provided for in clause 5.3.3. Further information can be found in the Performance Development System Policy.

#### 5.3.2 Principles

- a) The principles of the PDS will provide a basis for:

- i) determining base pay;
- ii) rewarding good work performance;
- iii) providing mechanisms for feedback between employees and managers;
- iv) addressing under-performance; and
- v) developing employees in their current roles.

### **5.3.3 Underperformance**

- a) The underperformance provisions of the PDS do not apply to employees on probation or to non-ongoing employees.

## **5.4 Application of pay rates**

### **5.4.1 Rate of pay following commencement of this Agreement**

- a) Salary rates will be as set out in Schedule A to this Agreement.
- b) There will be three salary increases that will occur throughout this Agreement:
  - i) 2 per cent on commencement of the Agreement;
  - ii) 2 per cent 12 months after commencement; and
  - iii) 2 per cent 24 months after commencement.
- c) The columns in Schedule A show:
  - i) the salary rates that applied before the commencement of this Agreement;
  - ii) the rates that will apply with effect from the date on which this Agreement comes into operation;
  - iii) the rates that will apply 12 months after commencement of this Agreement; and
  - iv) the rates that will apply 24 months after commencement of the Agreement.

### **5.4.2 Salary and classification structure**

- a) For the purposes of determining salary:
  - i) Base pay is the salary point in Schedule A that is applicable to an employee's nominal classification and pay point.



- ii) An employee promoted within the Inspector-General of Taxation will have base pay at the lowest pay point of the relevant classification, unless determined otherwise by the Inspector-General or under the terms of the PDS.
  - iii) Where an employee remains on a pay point as described in clause 5.4.8, that interim pay point will be regarded as base pay.
- b) For the purposes of determining classification, the Inspector-General of Taxation's APS classifications below Executive Levels 1 and 2 are broadbanded as follows:
    - i) Inspector-General of Taxation Broadband 1 — APS 1, APS 2, APS 3, APS 4; and
    - ii) Inspector-General of Taxation Broadband 2 — APS 5, APS 6.
  - c) Movement within the broadbands will be determined through the PDS or merit selection exercise subject to work availability, sufficient skills and satisfactory performance.
  - d) Movement from Broadband 1 to Broadband 2, or Broadband 2 to Executive Level 1, or Executive Level 1 to Executive Level 2, may occur only following a merit selection process.

### 5.4.3 Salary movement

- a) With the exception of merit selection or as a result of sanctions following a breach of the APS Code of Conduct or redeployment in accordance with clause 7.10 of this Agreement (reduction in classification due to being excess to requirements), movements between base rates of salary shall be determined under the terms of the PDS or by a decision of the Remuneration Committee in accordance with the Remuneration Guidelines.
- b) Salary recommendations resulting from performance appraisals will be effective from the first pay period commencing in the month following completion of each appraisal cycle.
- c) APS level employees will have two formal appraisals under the PDS each calendar year.
- d) Executive Level employees will have one formal and one informal appraisal under the PDS each calendar year.

### 5.4.4 Salary for superannuation, severance and termination purposes

- a) The salary levels applying under this Agreement which are specified in Schedule A, shall be the salary level for superannuation, severance and termination payment purposes from the date on which they take effect as base pay.
- b) Nothing in clause 5.4.4(a) displaces superannuation legislation as it applies to employees who have a higher salary recognised for superannuation purposes.

#### 5.4.5 Temporary reassignment of duties

- a) An employee may be temporarily assigned duties, at their substantive level or at a higher classification or at a higher level within a broadband. Prior to any assignment, managers will consult with the employee.
- b) An employee temporarily assigned duties at a higher classification for a period of four weeks or more, will be paid for that period at a rate equal to the salary they would receive if promoted or advanced to the level. If the employee's performance appraisal is conducted against the work level of the higher level or classification, then the employee may be paid according to the outcome of the performance appraisal under the PDS.
- c) For periods of less than four weeks, employees will undertake the temporary assignment at a higher level, at the request of the manager, without additional payment.
- d) The additional payment for temporary assignment at a higher level is treated as pay for the purposes of determining other allowances based on pay.
- e) An employee who is temporarily assigned for a period of four weeks or more at a classification that attracts different conditions of service, will receive the conditions of service of the temporary classification, subject to any limitations advised by the relevant manager to the employee.
- f) An employee who is receiving additional payment for temporary assignment at a higher level and is granted paid leave, or who observes a public holiday, will continue to receive the additional payment during that absence, for as long as that absence falls within the period that the employee is temporarily assigned higher duties.

#### 5.4.6 Temporary reassignment of duties at SES level

- a) Where an employee covered by this Agreement is temporarily assigned duties under clause 5.4.5 at a level in the Senior Executive Service (SES), the employee's rate of payment will be determined by the Inspector-General, taking account of the SES Pay Model.

#### 5.4.7 New employees

- a) The Inspector-General may determine that a new employee may have an initial interim salary at a point between two pay points within the relevant classification, as determined in Schedule A. Progression to the next highest pay point within the relevant classification will be determined under the terms of the PDS or by the Remuneration Committee.
- b) If, following salary increases under this Agreement, a lower pay point as determined in Schedule A exceeds the interim salary point, the employee will receive salary at the now higher pay point within the relevant classification.
- c) If an employee moves to the Inspector-General of Taxation from another APS agency at which the employee had a salary higher than the highest pay point relating to the

employee's classification in the Inspector-General of Taxation, then the Inspector-General may determine that the employee may be paid at that higher salary as an interim salary. That interim salary will not be subject to any increases under this Agreement. If, following increases under this Agreement, the highest pay point of the employee's classification becomes higher than the interim salary, the employee may move to the highest pay point of the relevant classification under the provisions for salary movement as determined under the terms of the PDS or by the Remuneration Committee.

#### **5.4.8 Cadets**

- a) During periods of full-time study, employees on cadetships will be paid at a rate of 57 per cent of the lower pay point prescribed in Schedule A for APS 1 employees, unless the Inspector-General determines otherwise.
- b) During periods of employment, cadets will be paid at the lower point of the full rate of an APS 1 employee, unless the Inspector-General determines otherwise.

#### **5.4.9 Salary on reduction**

- a) Where an employee is assigned duties at a classification lower than the employee's previous classification (for example as an outcome of an underperformance process, a sanction under section 15 of the *Public Service Act 1999*, redeployment under clause 7.3 of this Agreement, or at the request of the employee), the employee's salary will be determined by the employee's Manager, taking account of the employee's most recent performance appraisal.

### **5.5 Flexible remuneration packaging**

- a) All ongoing employees will have access to flexible remuneration packaging. Further information is contained in the relevant Inspector-General of Taxation guidelines.

### **5.6 Supported salary**

- a) Employees who are 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 may be paid according to the percentage of the relevant pay rate that corresponds to their assessed capacity to perform the work.

Schedule C (Supported Wage System) to the *Australian Public Service Enterprise Award 2015* as in force on 1 July 2018, is incorporated by reference into the terms of this Agreement.

## Part 6 – Allowances and reimbursements

---

### 6.1 Minimum allowance rates

- a) The rates that apply at the commencement of this Agreement will be the minimum that will apply. Further information can be found in the Allowance and Reimbursement Guidelines.

### 6.2 Travel allowance

- a) An employee who undertakes travel on official business and is required to be away from home overnight will be paid an allowance for meals and incidental expenses. An allowance for accommodation will be paid where there are reasonable and actual costs involved. Wherever possible the Inspector-General of Taxation will prepay accommodation costs.
- b) In some circumstances, an allowance will be payable for travel that does not involve an overnight absence.

### 6.3 Overtime meal allowance

- a) An employee who is required by their manager to work overtime and takes a meal break during the overtime (within meal break periods) will be paid a meal allowance, in addition to any entitled overtime. An employee is not eligible for the overtime meal allowance where the Inspector-General of Taxation provides the employee with a meal.

### 6.4 First aid officer allowance

- a) An employee who possesses a first aid certificate or equivalent qualification and has been appointed as a first aid officer will receive payment of a first aid officer allowance.

### 6.5 Departmental Liaison Officer allowance

- a) An employee who performs duties of Departmental Liaison Officer (DLO) is entitled to an annual allowance as determined by the Inspector-General.
- b) An employee who receives the DLO allowance is not eligible for overtime worked while performing the duties of DLO.

### 6.6 Restriction allowance

- a) A manager may direct an employee to be contactable and to be available to perform extra duty outside of the bandwidth, subject to payment of an allowance. The rate of payment will be 7.5 per cent of the employee's hourly rate of salary for each restricted

hour on Monday to Friday, 10 per cent of the employee's hourly rate of salary for each restricted hour on Saturday and Sunday, and 15 per cent of the employee's hourly rate of salary for each restricted hour on public holidays.

*Note: A manager and employee may agree to vary the bandwidth under clause 2.2.4.*

## **6.7 Establishment allowance – graduate recruitment**

- a) Employees who are recruited to the Inspector-General of Taxation as a result of a graduate recruitment campaign may be entitled to an establishment allowance in the form of a single lump sum payment to cover relocation costs incurred in the graduate's commencement at the Inspector-General of Taxation.
- b) Unless otherwise determined by the General Manager Human Resources, clause 6.11 (removal expenses) will not apply to employees recruited under graduate recruitment campaigns.

## **6.8 Lifestyle contribution**

- a) In recognition of the benefit to the Inspector-General of Taxation of its employees undertaking initiatives of their own, each eligible ongoing employee may apply for a single payment of \$600 each calendar year to contribute towards maintaining a healthy lifestyle. Further information on payment of the lifestyle contribution can be found in the Allowance and Reimbursement Guidelines.

## **6.9 Family responsibilities**

- a) Where employees may be called upon to respond to an unexpected workplace demand, managers may approve reimbursement of reasonable expenses arising from additional family care arrangements made necessary where an employee is required to travel away from their normal work location for business purposes or is directed to work outside their normal patterns of work. Wherever possible, employees should alert their manager when that situation might arise.

## **6.10 Loss, damage and indemnity**

- a) A Manager may approve reimbursement to an employee for loss or damage to clothing or personal effects, which occurred in the course of the employee's work. Further information is available in the guidelines.

## **6.11 Relocation expenses on engagement or reassignment of duties**

- a) The Inspector-General may approve financial assistance to existing or prospective employees to assist with relocation and removal expenses where an employee is relocating for work purposes. The employee will be notified of any assistance before

they move locality. Further information on removal or relocation expenses can be found in the Relocation Guidelines.

## 6.12 Overseas conditions of service

- a) In determining the appropriate conditions and rates, the Inspector-General of Taxation may be guided by the conditions of service extended to employees of the Department of Foreign Affairs and Trade and material available from accredited providers, for employees on overseas posts and on short-term duty overseas.

## Part 7 – Management of excess employees

---

### 7.1 Application

- a) The following redeployment, retirement and redundancy provisions will apply to employees who are excess, other than non-ongoing employees and those employees on probation.

### 7.2 Definition of ‘excess’

- a) An employee is excess if:
  - i) the employee is included in a class of employees, which class comprises a greater number of employees than is necessary for the efficient and economical working of the Inspector-General of Taxation;
  - ii) the services of the employee cannot be effectively used because of technological or other changes in the work methods of the Inspector-General of Taxation or changes in the nature, extent or organisation of the functions of the Inspector-General of Taxation; or
  - iii) where the duties usually performed by the employee are to be performed at a different locality, the employee is not willing to perform duties at the locality and the Inspector-General has determined that these provisions will apply to that employee.

### 7.3 Process

- a) If the Inspector-General identifies an employee as excess, the Inspector-General will inform the employee they are excess. The Inspector-General will hold discussions with the excess employee and, if the employee chooses, with a representative nominated by the employee, to consider any of the following options:
  - i) Redeployment at the employee’s current classification level within the Inspector-General of Taxation or the APS. The Inspector-General of Taxation may use the services of an external placement organisation to assist in the process of redeployment and the provision of retraining services.
  - ii) Reduction on redeployment pursuant to clause 7.10 of this Agreement.
  - iii) Transfer of another employee to the position occupied by the excess employee (a ‘swap’) and the former employee immediately accepting retirement pursuant to clause 7.3(a)(iv). This clause is subject to the Inspector-General being satisfied that the excess employee can, with reasonable training, effectively replace the employee accepting retirement.
  - iv) Termination of the employee’s employment (referred to elsewhere in this clause as redundancy) under section 29 of the *Public Service Act 1999*, with entitlements

pursuant to clause 7.4 of this Agreement. An offer of redundancy can be made to an excess employee during a redeployment period.

### **7.3.1 Provision of information**

- a) An excess employee will be entitled to have access to information in relation to:
  - i) the sums of money the employee would receive by way of severance pay, pay in lieu of notice and paid up leave credits;
  - ii) the amount of accumulated superannuation contributions;
  - iii) the options open to the employee concerning superannuation; and
  - iv) the taxation rules applicable to the various payments.

### **7.3.2 Decision by the Inspector-General**

- a) Following the discussions and consideration referred to in clause 7.3(a), the Inspector-General may decide to take action specified in that clause in relation to an excess employee.
- b) If the Inspector-General decides that an excess employee should be offered voluntary redundancy, the Inspector-General may invite the employee in writing to accept an offer of voluntary redundancy.

### **7.3.3 Time frames**

- a) If it is determined that clause 7.3(a)(i) should apply, then the period during which time the employee and the Inspector-General of Taxation will actively seek a suitable vacancy for the excess employee will be two months. The Inspector-General may determine that it is in the interests of the Inspector-General of Taxation or the APS to extend the redeployment period.
- b) An employee who is made an offer of redundancy pursuant to clause 7.3.2 must either accept or decline the offer, in writing to the Inspector-General not before seven days and not later than 21 days after the making of the offer and after receiving the information in clause 7.3.1, unless the Inspector-General agrees to an extension of the period of the offer.



### 7.3.4 Involuntary redundancy

- a) If the excess employee situation has not been resolved at the end of the period referred to in clause 7.3.3 through the options in clause 7.3(a), the Inspector-General may terminate the employee's employment under section 29 of the *Public Service Act 1999*, by giving notice in accordance with clause 7.9. Entitlements under clause 7.4 will apply.

## 7.4 Entitlement

- a) An excess employee whose employment is terminated by redundancy pursuant to clause 7.3(a)(iv) or clause 7.3.4 will be entitled to be paid redundancy pay of a sum 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.
- b) The minimum sum payable as redundancy pay on termination will be four weeks' salary and the maximum will be 48 weeks' salary, subject to any minimum entitlement the employee would be entitled to under the National Employment Standards.
- c) Redundancy pay will be calculated on a pro-rata basis where the employee has worked part-time hours during the period of service and the employee has less than 24 years' full-time service.

## 7.5 Service for redundancy pay purposes

- a) Subject to clause 7.6, for the purpose of calculating entitlements in accordance with clause 7.4 'service' means:
  - i) service in an APS agency;
  - ii) government service as defined in section 10 of the *Long Service Leave (Commonwealth Employees) Act 1976*;
  - iii) service with the Commonwealth (other than service with a joint Commonwealth State body or a body corporate in which the Commonwealth does not have a controlling interest) which is recognised for long service leave purposes;
  - iv) service with the Australian Defence Forces; and
  - v) service in another organisation where:
    - 1) an employee was transferred from that organisation with a transfer of function; or
    - 2) an employee engaged by that organisation on work connected with the function is engaged as a result of the transfer of that function to the APS and such service is recognised for long service leave purposes.

## 7.6 Service not to count as service for redundancy pay purposes

- a) Any period of service which ceased in any of the following ways will not count as service for redundancy pay purposes:
  - i) retrenchment;
  - ii) retirement on grounds of invalidity;
  - iii) termination of probation;
  - iv) ‘voluntary’ retirement at or above the minimum retiring age applicable to the employee or with the payment of an employer financed retirement benefit; or
  - v) termination of employment for:
    - 1) misconduct or a breach of the APS Code of Conduct;
    - 2) non-performance or unsatisfactory performance of duties;
    - 3) failure to meet a condition of employment imposed at engagement;
    - 4) inability to perform duties because of a physical or mental incapacity;
    - 5) loss of an essential qualification; or
    - 6) failure to complete an entry level training course.
- b) Absences from duty that do not count as service for long service leave purposes will not count as service for redundancy pay purposes.

## 7.7 Earlier periods of service

- a) For earlier periods of service to count, there must be no breaks between the periods except where 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.

## 7.8 Rate of payment – redundancy pay

- a) For the purposes of calculating any payment under clause 7.4 or 7.10, ‘salary’ will include:
  - i) the employee’s full-time base salary, adjusted on a pro-rata basis for periods of part-time service;
  - ii) other allowances in the nature of salary which have been paid during periods of annual leave and on a regular basis and which are not reimbursement for expenses incurred or payment for disabilities associated with the performance of a duty; and
  - iii) salary payments where the employee has been temporarily assigned duties at a higher classification or at a higher level within a broadband for a continuous

period of at least 12 months immediately preceding the date on which the employee is given notice of termination.

## 7.9 Period of notice – termination

- a) Where an excess eligible employee is terminated, the period of notice will be four weeks. In the case of an employee over 45 years of age with at least five years' continuous service the period of notice will be five weeks. Where the Inspector-General and the employee agree to a termination date within the notice period, the employee's employment will terminate on that date. The employee will be paid compensation in lieu of notice for the unexpired portion of the notice period. The payments an employee would have received in respect of the ordinary time the employee would have worked during the period of notice, had the employment not been terminated, will be used in calculating any payment in lieu of notice.
- b) An employee will be entitled to reasonable time off with full pay to attend necessary employment interviews, from the date the period of notice commences.
- c) Where expenses to attend interviews are not met by the prospective employer, the employee will be entitled to reasonable travel and incidental expenses incurred.

## 7.10 Reduction in classification

- a) Where the Inspector-General proposes to reduce an excess employee's classification, pursuant to clause 7.3, either:
  - i) the employee will be given the same period of notice as the employee would have been entitled to receive pursuant to clause 7.9; or
  - ii) the Inspector-General of Taxation may pay an amount to maintain the level of salary received by the employee at the date of notice of reduction in classification for the number of weeks of notice still owing. Such payments will be calculated in accordance with clause 7.4.

## Part 8 – Dispute resolution

---

### 8.1 Dispute resolution procedures

- a) If a dispute relates to a matter under this agreement, or the National Employment Standards, the parties to the dispute must first attempt to resolve the matter at the workplace level by discussions between the employee or employees concerned and the relevant manager.
- b) If discussions at the workplace level do not resolve the dispute, and all appropriate steps have been taken in accordance with clause 8.1(a), a party to the dispute may refer the matter to the Fair Work Commission.
- c) The Fair Work Commission may deal with the dispute in two stages:
  - i) the Fair Work Commission will first attempt to resolve the dispute as it considers appropriate, including by mediation, conciliation, expressing an opinion or making a recommendation; and
  - ii) if the Fair Work Commission is unable to resolve the dispute at the first stage, the Fair Work Commission may then:
    - 1) arbitrate the dispute; and
    - 2) make a determination that is binding on the parties.

*Note:* If the Fair Work Commission arbitrates the dispute, it may also use the powers that are available to it under the *Fair Work Act 2009*.

A decision that the Fair Work Commission makes when arbitrating a dispute is a decision for the purpose of Div 3 of Part 5.1 of the *Fair Work Act 2009*. Therefore, an appeal may be made against the decision.

- d) The Inspector-General of Taxation or an employee who is a party to the dispute may appoint another person, organisation or association to accompany and/or represent them for the purposes of this term.
- e) While the parties are trying to resolve the dispute using the procedures in this clause:
  - i) an employee must continue to perform their work as they would normally unless they have reasonable concern about an imminent risk to their health or safety; and
  - ii) an employee must comply with a direction given by the Inspector-General to perform other available work at the same workplace, or at another workplace, unless:
    - 1) the work is not safe; or

- 2) applicable occupational health and safety legislation would not permit the work to be performed; or
  - 3) the work is not appropriate for the employee to perform; or
  - 4) there are other reasonable grounds for the employee to refuse to comply with the direction.
- f) The parties to the dispute agree to be bound by a decision made by the Fair Work Commission in accordance with this clause.
- g) Any disputes arising under a previous collective or enterprise agreement, or the National Employment Standards that are unresolved at the date of commencement of this Agreement will be progressed under the dispute resolution procedures in this Agreement.

## Part 9 – Definitions

---

‘Agreement’ means the *Inspector-General of Taxation Enterprise Agreement 2018-2021*.

‘APS’ means Australian Public Service.

‘APS Level’ is the classification structure for all levels below Executive Level.

‘Bandwidth’ means the hours between 7 am to 7 pm, Monday to Friday excluding public holidays, or the bandwidth otherwise agreed between the employee and the manager under clause 2.2.4, provided the varied bandwidth remains a minimum continuous 12 hour period.

‘Employee’, unless otherwise stated, refers to someone employed in the Inspector-General of Taxation, ongoing or non-ongoing, full-time or part-time, who is employed under or within the meaning of the *Public Service Act 1999*.

‘Family’ is defined as a person who:

- is related to the employee by blood or marriage (including former spouses); or
- has a strong affinity with the employee by way of traditional or ceremonial affiliation, as determined by the Inspector-General; or
- stands in a genuine domestic or household relationship with the employee without discrimination as to sexual preference (including a former de facto partner); or
- is a child or an adopted child of the employee; or
- is a child or an adopted child of the person who stands in a genuine domestic or household relationship with the employee.

‘Flexitime’ means the scheme of flexible working hours in the Inspector-General of Taxation.

‘Full-time employee’ means an employee whose ordinary hours of work are 38 hours each week.

‘Inspector-General’ means the Inspector-General of Taxation or the Inspector-General of Taxation’s delegate.

‘LWOP’ means leave without pay.

‘Manager’ is taken to mean all or any of the following ‘Manager’, ‘Immediate Manager’, ‘Team Leader’, ‘Division Head’ and ‘General Manager’.

‘Part-time employee’ means an employee whose normal hours of work are less than 38 hours each week.

‘PDS’ means Performance Development System.

‘Salary’ means the amount determined under Part 5 and Schedule A to this Agreement.

'SES Pay Model' means the model that the Inspector-General of Taxation apply to the salary of Senior Executive employees in the Inspector-General of Taxation.

'Standard day' means 7 hours and 36 minutes per day worked between the hours of 8:30am to 12:30pm and 1:30pm to 5:06pm, Monday to Friday.

'TOIL' means the Time Off in Lieu system in the Inspector-General of Taxation.

## SCHEDULE A — RATES OF PAY

Pay Point	Current Rates	Effective on commencement	Effective 12 months after commencement	Effective 24 months after commencement		
	\$	\$	\$	\$		
APS 1.1	45,785	46,701	47,635	48,588	Broadband 1	
1.2	49,720	50,714	51,728	52,763		
APS 2.1	52,774	53,829	54,906	56,004		
2.2	56,268	57,393	58,541	59,712		
APS 3.1	59,761	60,956	62,175	63,419		
3.2	63,252	64,517	65,807	67,123		
APS 4.1	66,747	68,082	69,444	70,833		
4.2	70,240	71,645	73,078	74,540		
APS 5.1	75,046	76,547	78,078	79,640		Broadband 2
5.2	79,851	81,448	83,077	84,739		
APS 6.1	84,654	86,347	88,074	89,835		
6.2	89,456	91,245	93,070	94,931	#	
6.3	96,446	98,375	100,343	102,350		
6.4	102,560	104,611	106,703	108,837		
EL 1.1	110,422	112,630	114,883	117,181	#	EL 1
1.2	119,086	121,468	123,897	126,375		
1.3	126,666	129,199	131,783	134,419		
EL 2.1	134,876	137,574	140,325	143,132	#	EL 2
2.2	141,514	144,344	147,231	150,176		
2.3	148,152	151,115	154,137	157,220		
2.4	154,792	157,888	161,046	164,267		

# Salary beyond which progression subject to decision by Remuneration Committee



## Signatories

The Inspector-General of Taxation Enterprise Agreement 2018–2021 is made and approved under section 172 of the *Fair Work Act 2009*.

### Employer

Signed for and behalf of the Commonwealth of Australia



.....  
Ali Noroozi  
Inspector-General of Taxation

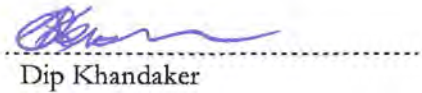
### Bargaining Representatives



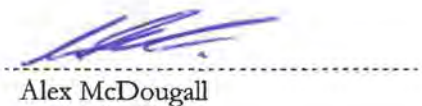
.....  
Saleh Chaudhry



.....  
Peter Glass



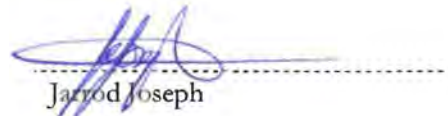
.....  
Dip Khandaker



.....  
Alex McDougall



.....  
Duy Dam



.....  
Jarrod Joseph



.....  
Julian Lim



.....  
Grace Ng

The address for the Employer and all bargaining representatives is Level 6, 321 Kent Street Sydney NSW 2000.