

**IRS/NTEU  
PERFORMANCE AWARDS PROGRAM.  
NORTH TEXAS DISTRICT  
AND  
NTEU CHAPTERS  
01, 03, 04, 10, 14, 29, 36, 45, 46, 52, 59, and 222**

Section I

- A. This agreement serves as a supplement to Article 18 of NORD V and together with appropriate laws and regulations establishes the award criteria for performance awards under the IRS/NTEU Performance Awards Program for the North Texas District bargaining unit employee.
- B. All North Texas District employees who are covered by the current NORD agreement are also covered by this agreement.
- C. Pursuant to Article 18, Section 2(D) of NORD V, 80% of the total bargaining unit awards amount will be paid out as IRS/NTEU Performance Awards. This will constitute the total District Performance Award Pool.

Section II

- A. The current annual rating of record as prepared on Form 6850, Job Element Appraisal, will be used to determine the eligibility for an IRS/NTEU performance award under this agreement.
- B. The average rating on all critical elements will be computed for each bargaining unit member at the time of preparation of the annual rating of record.
- C. The computation of the average rating on all critical elements will be made as follows:
  - 1. Add the rating on all critical elements on Form 6850.
  - 2. Divide the sum by the number of rated critical elements on Form 6850, rounding to the nearest hundredth (i.e., 4.126 equals 4.13).

3. Do not consider noncritical elements or elements rated “N/A”.
4. Enter the average rating and category, on the Form 6850 in the section entitled “Average of Critical Elements”, block 13, using the following format:

Annual Rating Average Score Equals: \_\_\_\_\_  
Category: \_\_\_\_\_

### Section III

Occupational categories will be used to group employees and to facilitate the distribution of IRS/NTEU awards. The categories are:

#### EXAM, TAXPAYER ED., ELECTRONIC FILING, DORA, OFFICE OF DISTRICT DIRECTOR

1. Revenue Agents and Revenue Officer Examiners GS-12 through GS-14, DORA Research Analyst GS-12, DORA Analyst GS 13, DORA Economist GS-13.
2. Revenue Agents, Dyed Diesel Compliance Officers, and Revenue Officer Examiners GS.11 and below
3. Tax Auditors, Compliance Officers
4. Technical - GS.8 and GS.9, Problem Resolution Specialist GS.9.
5. Technical - GS-7 and below non-clerical
6. Clerical

#### COLLECTION WALK-IN

1. Revenue Officers -- Special Procedures Advisors, Computer Specialists, and Management Analysts GS-11 and GS-12.
2. All other Revenue Officers and Technical GS-8 and GS-9
3. Technical - GS-7 and below non-clerical
4. Clerical

## CUSTOMER SERVICE DIVISION

1. Tax Law Specialists GS-11, Taxpayer Service Specialist/Problem Resolution Specialists/Lead Customer Service Representatives (CSR), GS.9 non-clerical;
2. Customer Service Representatives (CSR), Problem Resolution Specialists GS-8 non-clerical;
3. Customer Service Representatives (CSR), Account Analysts, Office Collection Representatives (OCR/TSR), Problem Resolution Specialists and Taxpayer Service Representatives (TSR), GS-7 non-clerical;
4. Customer Service Representatives (CSR), Office Collection Representatives/Taxpayer Service Representatives (OCR/TSR) and Taxpayer Service Representatives (TSR), GS-6 and below non-clerical;
5. Clerical.

## EMPLOYEE PLANS/EXEMPT ORGANIZATIONS

1. EO Revenue Agents and Tax Law Specialists GS-12 and GS-13;
2. EP Revenue Agents and Tax Law Specialists GS-12 and GS-13;
3. EO Revenue Agents and Tax Law Specialists GS-11 and below;
4. EP Revenue Agents and Tax Law Specialists GS-11 and below;
5. Tax Auditors
6. Technical -- GS-7 and below non-clerical
7. Clerical

### Section IV

- A. Employees will compete within their occupational categories on an annual basis, beginning fiscal year 1999. Awards will be calculated based on employees annual rating of record due to be issued in accordance with the CARD agreement.

- B. Employees will be ranked in descending order according to their annual rating of record. Not less than the top 40% in each occupational category as defined in Section III of this agreement will -receive performance awards. Awards for performance of less than straight 5's will not match or exceed those granted in C(1) below. This may require flexibility in each occupational category as defined in Section III of this agreement.
- C. The employees specified in B above will be recommended for an award based on a percentage of their adjusted salary (salary less locality pay) at a step 5 of their grade at the time of the annual rating of record.

The award amount will be computed as follows:

- 1. Pursuant to Article 18, Section 2 (B) of NORD, "an employee who has been recommended for a QSI may choose a cash award instead of the QSI, which will be two percent (2%) of the recipients' salary". An employee with an annual rating of record of 5.0, unless recommended for a QSI, will receive 2% of their adjusted salary (salary less locality pay).
- 2. The remaining recipients will be recommended for an award based on a percentage share of the total District Performance Award Pool, computed according to the following formula:
  - a. All 2% awards for employees with 5.0 ratings will be paid out of the award pool first.
  - b. The sum of all remaining award recipients' adjusted salaries will then be divided into the remaining award pool to determine the "award calculation percentage" (ACP). The result of the ACP multiplied by the recipients' adjusted salary at their grade level, step 5 is the amount of the award for those recipients.
- D. Employees will compete for awards based on their job position at the time they received their annual rating of record. In the event they have been in their current position for less than 60 days, they will be categorized based on their prior position.
- E. Employees who received a rating lower than "3" on any critical element will not be recommended for an IRS/NTEU performance award.

## Section V

- A. Award payments will be made in accordance with current statutory and regulatory procedures.
- B. All awards earned within a fiscal year will be paid from the same fiscal year budget no later than October 31st of each calendar year.
- C. If an IRS/NTEU award is granted as a remedy during the processing of a grievance under Article 41 of NORD V, the award will be paid as expeditiously as possible.
- D. Award payment will be made to all current qualifying employees and retirees, and will become part of the unpaid compensation of a deceased employee.

## Section VI

The parties will meet annually no later than September 15 to review the implementation of this agreement.

## Section VII

A copy of this agreement will be distributed to all union stewards and first line managers by the 30<sup>th</sup> calendar day following approval of the agreement by the head of the agency.

## Section VIII

Any employee eligible for an award under this agreement who is part of the bargaining unit of North Texas District for less than the full evaluative period as prescribed in the CARD agreement including part-time employees will be recommended for a pro rated award based upon the number of hours worked during the evaluative period divided by 2087.

Section IX

- A. This agreement may be reopened upon request by any of the parties in accordance with Article 47, Section 4 and 5 of NORD V.
- B. If any section or subsection of this agreement is disapproved by the Agency Head of Office pursuant to 5 U.S.C. 7114(c) or found by competent legal authority not to be legal, all other provisions will remain in effect and operable. The disapproved or illegal provision(s) will be subject to renegotiation immediately in accordance with Article 47 of NORD V.
- C. This agreement will become effective 31 days from the date of execution or upon receipt of Agency head approval. It will remain in effect until the expiration of NORD V.

[Name]  
[Title]  
[Agency]

[Name]  
[Title]  
[Agency]

[Name]  
[Title]  
[Agency]

[Name]  
[Title]  
[Agency]

[Name]  
[Title]  
[Agency]

[Name]  
[Title]  
[Agency]

Edwin M. [Name]  
[Title]  
[Agency] 5/17/99

## Cutoff Scores for FY2000 Awards by Category

Category	Division	Total 6850's Processed	Total Awards	Total Adjusted Salaries	Dollars In Award Pool	District Award Percentage	Average Award By Category	Cutoff Rating	Average Rating																														
1	EXAM	319	176	10,625,522			1,130	4.42	4.33																														
2	EXAM	123	69	3,063,738			831	4.14	4.05																														
3	EXAM	37	20	733,920			687	4.17	4.07																														
4	EXAM	19	10	360,014			674	4.71	4.42																														
5	EXAM	44	25	711,580			533	4.67	4.40																														
6	EXAM	70	35	832,418			445	4.43	4.23																														
1	COLL	199	110	5,413,000			921	4.60	4.28																														
2	COLL	41	23	826,643			672	4.33	4.31																														
3	COLL	52	26	779,948			561	4.60	4.31																														
4	COLL	44	22	531,058			452	4.66	4.39																														
1	CSD	41	25	917,400			687	4.60	4.39																														
2	CSD	176	83	2,757,509			622	4.30	3.99																														
3	CSD	114	52	1,559,896			561	3.50	3.52																														
4	CSD	183	66	1,766,634			501	3.20	3.20																														
5	CSD	11	6	142,738			445	4.00	3.94																														
1	EPEO	65	43	2,489,565			1,083	4.50	4.39																														
2	EPEO	75	39	2,256,573			1,083	4.60	4.49																														
3	EPEO	34	20	888,040			831	4.17	4.08																														
4	EPEO	26	14	621,628			831	4.17	3.97																														
5	EPEO	11	6	220,176			687	4.50	4.39																														
6	EPEO	16	9	257,974			536	4.33	4.22																														
7	EPEO	27	14	257,974			345	4.71	4.50																														
ALL 5's - OUTSTANDING RATING		167	167	7,460,354	149,207		893	5.00	5.00																														
<b>FY2000 - Bargaining Unit</b>		1,727	893	38,013,948	711,347	1.871%	696																																
<p><b>FY 2000</b> <b>Award Amounts by Grade</b></p> <table style="margin-left: auto; margin-right: auto;"> <tr><td>GS 1</td><td>\$294</td></tr> <tr><td>GS 2</td><td>\$320</td></tr> <tr><td>GS 3</td><td>\$361</td></tr> <tr><td>GS 4</td><td>\$405</td></tr> <tr><td>GS 5</td><td>\$453</td></tr> <tr><td>GS 6</td><td>\$505</td></tr> <tr><td>GS 7</td><td>\$561</td></tr> <tr><td>GS 8</td><td>\$622</td></tr> <tr><td>GS 9</td><td>\$687</td></tr> <tr><td>GS 10</td><td>\$756</td></tr> <tr><td>GS 11</td><td>\$831</td></tr> <tr><td>GS 12</td><td>\$996</td></tr> <tr><td>GS 13</td><td>\$1,184</td></tr> <tr><td>GS 14</td><td>\$1,399</td></tr> <tr><td>GS 15</td><td>\$1,646</td></tr> </table>										GS 1	\$294	GS 2	\$320	GS 3	\$361	GS 4	\$405	GS 5	\$453	GS 6	\$505	GS 7	\$561	GS 8	\$622	GS 9	\$687	GS 10	\$756	GS 11	\$831	GS 12	\$996	GS 13	\$1,184	GS 14	\$1,399	GS 15	\$1,646
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