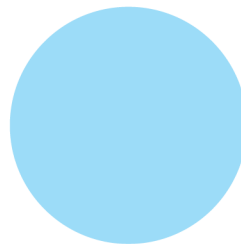




Australian Government  
Australian Taxation Office

# Australian Taxation Office (ATO) Enterprise Agreement 2024

**Commencement date** 28 March 2024



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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 2024.

### 2. Parties to the Agreement

- 2.1 The Agreement covers:
- a) the Commissioner of Taxation, for and on behalf of the Commonwealth of Australia as the employer;
  - b) all employees in the ATO employed under the PS Act other than Senior Executive Service employees or equivalent; and
  - c) subject to notice being given in accordance with section 183 of the FW Act, and the following employee organisation/s which were a bargaining representative for this Agreement:
    - i. the Community and Public Sector Union (CPSU); and
    - ii. the Australian Services Union.

### 3. Operation of the Agreement

- 3.1 The Agreement will commence operation seven days after approval by the Fair Work Commission.
- 3.2 This Agreement will nominally expire on 28 February 2027.

### 4. Closed comprehensive Agreement

- 4.1 This Agreement states the terms and conditions of employment of employees covered by this Agreement, other than terms and conditions applying under relevant Commonwealth laws.
- 4.2 This Agreement will be supported by policies and guidelines, as implemented and varied from time to time.
- 4.3 Policies and guidelines are not incorporated into and do not form part of this Agreement. To the extent that there is any inconsistency between policies and guidelines and the terms of this Agreement, the terms of this Agreement will prevail.



## **5. NES precedence**

- 5.1 The terms of this Agreement are intended to apply in a manner that does not derogate from the NES. The NES will continue to apply to the extent that any term of this Agreement is detrimental to an employee of the ATO in any respect when compared with the NES.

## **6. Authority of the Commissioner**

- 6.1 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.
- 6.2 For the purpose of subclause 6.1, a nominated person includes the following:
- a) a manager as defined in [Attachment E](#);
  - b) a Director as defined in [Attachment E](#); and
  - c) Second Commissioners or SES referred to in subclause 6.3.
- 6.3 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.
- 6.4 The Commissioner may, in writing, delegate all or any of their powers or authority under this Agreement (or authorise a person to exercise any of those powers on their behalf), subject to any conditions, limitations or directions that the Commissioner may attach to any delegation or authorisation.
- 6.5 In subclauses 6.1 to 6.4 and in the definition of delegate in [Attachment E](#), a power or authority includes a function, right, discretion or duty.
- 6.6 The Commissioner may delegate the power of delegation to the Deputy Commissioner, ATO People (DC ATOP).

## SECTION B – EMPLOYMENT PRINCIPLES

### 7. Principles and values-based employment framework

- 7.1 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.

### 8. Respect at work

#### Principles

- 8.1 The ATO values a safe, respectful and inclusive workplace free from physical and psychological harm, harassment, discrimination and bullying. The ATO recognises that preventing sexual harassment, sex discrimination, sex-based harassment and victimisation in the workplace is a priority.
- 8.2 The ATO recognises that approaches to prevent sexual harassment, sex discrimination, sex-based harassment and victimisation in the workplace should be holistic and consistent with the Australian Human Rights Commission's guidance including the *Good Practice Indicators Framework for Preventing and Responding to Workplace Sexual Harassment*.

#### Consultation

- 8.3 The ATO will consult with employees and their unions in developing, reviewing and evaluating approaches to prevent sexual harassment, sex discrimination, sex-based harassment and victimisation in the workplace.

## **9. Integrity in the APS**

- 9.1 The ATO understands that procedural fairness is essential in building and maintaining trust with APS employees, and that it requires fair and impartial processes for employees affected by APS-wide or ATO decisions.
- 9.2 Employees are to give advice that is frank, honest, timely and based on the best available evidence. This includes scientific and engineering advice based on evidence-based facts guided by the best available science and data. Employees will not be disadvantaged or discriminated against because they have given advice in accordance with their expertise or professional qualifications and in accordance with the APS Code of Conduct in the PS Act.
- 9.3 Employees can, during their ordinary work hours, take time to:
- a) access an APS-wide ethics advisory service or another similar service provided by a professional association such as a law society or in the ATO; and
  - b) attend ATO mandated training about integrity.

## SECTION C – EMPLOYEE INVOLVEMENT

### 10. Consultation

#### Principles

- 10.1 Genuine and effective consultation with employees and the relevant union(s), taking into account the diverse needs of employees, fosters a positive and inclusive workplace, enabling the views of employees to be considered.
- 10.2 The ATO recognises:
- a) the importance of inclusive and respectful consultative arrangements;
  - b) employees and the relevant union(s) should have a genuine opportunity to influence decisions;
  - c) the nature and extent of consultation will vary depending on the proposed change and the likely impact on employees. Consultation on agency policies may occur over at least 2 weeks, whereas a major change is likely to require a more extensive consultation process;
  - d) consultation with employees and relevant unions(s) on workplace matters that significantly affect or materially impact them is sound management practice; and
  - e) the benefits of employee and union involvement and the right of employees to be represented by their union.
- 10.3 Genuine and effective consultation involves:
- a) providing employees and the relevant union(s) with a genuine opportunity to influence the decision prior to a decision being made;
  - b) providing all relevant information to employees and the relevant union(s) in a timely manner to support consideration of the issues;
  - c) considering feedback from employees and the relevant union(s) in the decision-making process; and
  - d) advising employees and the relevant union(s) of the outcome of the process, including how their feedback was considered in the decision-making process.

#### When consultation is required

- 10.4 Consultation is required in relation to:
- a) changes to work practices which materially alter how an employee carries out their work;
  - b) changes to or the introduction of policies or guidelines relevant to workplace matters (unless the changes are minor or procedural);
  - c) major change that is likely to have a significant effect on employees;
  - d) implementation of decisions that significantly affect employees;

- e) changes to employees' regular roster or ordinary hours of work (subject to any other relevant provisions in this Agreement); and
- f) other workplace matters that are likely to significantly or materially impact employees.

10.5 The ATO, employees and the relevant union(s) recognise that consultation prior to a decision may not be practicable where a decision is made by Government or is required due to matters beyond the reasonable control of the ATO. In these circumstances, consultation regarding the implementation of the decision will occur as early as is reasonably practicable.

**Provisions for consultation on major change and introduction of a change to regular roster or ordinary hours of work of employees**

10.6 This clause applies if the ATO:

- a) proposes 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 the employees; or
- b) proposes to introduce a change to the regular roster or ordinary hours of work of employees.

**Representation**

10.7 Employees may appoint a representative for the purposes of the procedures in this clause. A representative for the purpose of this clause may be a union representative.

10.8 The ATO must recognise the representative 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 employer of the identity of the representative.

**Major change**

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

- a) the termination of the employment of employees; or
- b) major change to the composition, operation or size of the employer'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.

- 10.10 The following additional consultation requirements in subclauses 10.11 to 10.17 apply to a proposal to introduce a major change referred to in subclause 10.4(c).
- 10.11 Consultation with employees and the relevant union(s) and/or recognised representatives will occur prior to a decision being made, subject to subclause 10.5.
- 10.12 Where practicable, an ATO change manager or a primary point of contact will be appointed and their details provided to employees and the relevant union(s) and/or their recognised representatives.
- 10.13 The ATO must notify employees and relevant union(s) and/or recognised representatives of the proposal to introduce the major change as soon as practicable.
- 10.14 As soon as practicable after proposing the change, or notifying of the change in circumstances described at subclause 10.5, the ATO must:
- a) discuss with affected employees and relevant union(s) and/or other recognised representatives:
    - i. the proposed change;
    - ii. the effect the proposed change is likely to have on the employees;
    - iii. proposed measures to avert or mitigate the adverse effect of the proposed change on the employees; and
  - b) for the purposes of the discussion – provide, in writing, to employees and the relevant union(s) and/or other recognised representatives:
    - i. all relevant information about the proposed change, including the nature of the change proposed;
    - ii. information about the expected effects of the proposed change on the employees; and
    - iii. any other matters likely to affect the employees.
- 10.15 The ATO must give prompt and genuine consideration to matters raised about the major change by employees and the relevant union(s) and/or other recognised representatives.
- 10.16 However, the ATO is not required to disclose confidential or commercially sensitive information to employees and the relevant union(s) and/or other recognised representatives.
- 10.17 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 subclauses 10.11 to 10.15 are taken not to apply.

**Change to regular roster or ordinary hours of work**

- 10.18 The following additional consultation requirements in subclause 10.19 to 10.22 apply to a proposal to introduce a change referred to in subclause 10.4(e).
- 10.19 The ATO must notify affected employees and the relevant union(s) and/or other recognised representatives of the proposed change.
- 10.20 As soon as practicable after proposing to introduce the change, the ATO must:
- a) discuss with employees and the relevant union(s) and/or other recognised representatives:
    - i. the proposed introduction of the change; and
  - b) for the purposes of the discussion – provide to the employees and relevant union(s) and/or other recognised representatives:
    - i. all relevant information about the proposed change, including the nature of the proposed change;
    - ii. information about what the employer reasonably believes will be the effects of the proposed change on the employees; and
    - iii. information about any other matters that the employer reasonably believes are likely to affect the employees; and
  - c) invite employees and the relevant union(s) and/or other recognised representatives to give their views about the impact of the change (including any impact in relation to their family or caring responsibilities). However, the ATO is not required to disclose confidential or commercially sensitive information to the relevant employees and the relevant union(s) and/or other recognised representatives.
- 10.21 The ATO must give prompt and genuine consideration to matters raised about the proposed change by the employees and the relevant union(s) and/or other recognised representatives.

**Interaction with emergency management activities**

- 10.22 Nothing in this term restricts or limits the ability of a designated emergency management body to undertake activities provided at section 195A(1) of the FW Act.

**APS consultative committee**

- 10.23 The Commissioner will support the operation of the APS Consultative Committee to the extent possible. This includes providing information requested by the Australian Public Service Commission to support the operation of the APS Consultative Committee, subject to legislative requirements.

## 11. Consultation forum

- 11.1 There will be a National Consultative Forum (NCF) to facilitate communication and consultation on ATO-wide employment and workplace relations matters.
- 11.2 The NCF will:
- a) meet, generally in person, at least three times per year;
  - b) establish and amend Terms of Reference by agreement;
  - c) have the number of employee representatives being equal to or greater than the number of management representatives;
  - d) have the Commissioner (or DC ATOP as proxy) as the Chair; and
  - e) allow for each union covered by this Agreement to have three representatives.
- 11.3 There will be Group Consultative Forums which will:
- a) be maintained and amended under the Terms of Reference as determined by each forum;
  - b) the Terms of Reference for each forum will identify the Chair;
  - c) comprise equal numbers of union representatives covered by this Agreement balanced by an appropriate number of ATO senior Group representatives; and
  - d) have the overall numbers directly related to the size of the group.
- 11.4 Where agreement cannot be reached on matters before the Consultative Forums, the Commissioner will make a final decision.
- 11.5 Where employee representatives are involved in National or Group consultative forums, they will be provided with a suitable facilities package to give them support.

## 12. Freedom of association and employee representation

- 12.1 The ATO recognises:
- a) the legitimate role of unions in the workplace;
  - b) that employees are free to choose whether or not to join a union; and
  - c) irrespective of that choice employees will not be disadvantaged or discriminated against in respect of their employment under this Agreement.
- 12.2 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.
- 12.3 The employee's right to be represented under this clause will also apply in



relation to:

- a) a review of employment action, where the matter is not one arising under the Agreement;
- b) an employee's fitness for duty;
- c) an employee's workplace rehabilitation;
- d) an alleged breach of the Code of Conduct;
- e) a complaint or 'public interest disclosure; and
- f) the dispute settlement procedures.

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

### **13. Delegates' rights**

13.1 Union delegates play an important and legitimate role in the workplace. This includes representing their members and supporting employee access to union officials, and providing employee views to the ATO.

13.2 The role of union delegates is to be respected and supported.

13.3 The ATO and union delegates will work together in good faith, respectfully and collaboratively.

#### **Supporting the role of union delegates**

13.4 The ATO respects the role of union delegates to:

- a) provide information, consult with and seek feedback from employees in the workplace on workplace matters;
- b) consult with other delegates and union officials, and get advice and assistance from union officials;
- c) speak on behalf of their members in the workplace as well as represent the interests of members to the employer and industrial tribunals;
- d) represent members at relevant union forums, consultative committees or bargaining; and
- e) be treated fairly and to perform their role as workplace delegates without any discrimination in their employment.

13.5 In any individual employee workplace matter arising under this Agreement, an employee may have an employee representative, which may be a union representative, assist or represent them. To avoid doubt, this assistance includes acting as an advocate. All participants will treat each other with respect and courtesy and all participants will deal with the employee's representative in good faith.

13.6 The ATO and union delegates recognise that undertaking the role of a union delegate is not the primary purpose of an employee's engagement, and must work with and not unreasonably impact their regular duties.

Honorary officials may request additional time and facilities from time to time.

- 13.7 Union delegates will be provided with reasonable paid time during their normal working hours to perform their union delegate role. The paid time provided should not result in disruption to critical services or operational requirements.
- 13.8 The period of release will extend to the time of discussions, meetings or interviews with management plus a reasonable time to assist the other employee before and after the discussion, meetings or interview. Nothing in this clause should be read as providing or enhancing any right of entry for the employee representative to enter the ATO.
- 13.9 To support the role of union delegates, the ATO will, subject to legislative and operational requirements, including privacy and security requirements:
- a) provide union delegates with reasonable access to ATO facilities and resources, including for paid or unpaid meetings between employees and their unions and to communicate with union officials. Where, in a particular ATO site, agreement cannot be reached about a suitable room being available, workplace delegates will be able to use tea and lunch rooms for meetings;
  - b) advise union delegates and other union officials of the ATO facilities and resources available for their use, which may include telephone, photocopying, internet, and email;
  - c) allow reasonable official union communication appropriate to the ATO from union delegates with employees, including the right to email employees in their workplace to provide information and seek feedback, subject to individual employees exercising a right to 'opt out', and through intranet pages and notice boards designated for their use. This may include providing a link to a union website for employees to access union information. Any assistance in facilitating email communications does not include the ATO vetoing reasonable communications;
  - d) provide access to new employees as part of induction;
  - e) provide reasonable access to union delegates to attend appropriate paid time training in workplace relations matters, during normal working hours. This would ordinarily be, but not limited to, 3 days per year;
  - f) facilitate the right to consultation, and access to relevant information about the workplace and the agency;
  - g) provide reasonable paid time off to represent union members in the agency at relevant union forums; and
  - h) provide reasonable paid time during normal working hours to consult with other delegates and union officials in the workplace, receive advice and assistance from union staff and officials in the workplace and to provide information to and seek feedback from employees on workplace relations matters at the agency during normal working hours.
- 13.10 Where APS employees are elected as officials of a trade union or

professional association, they are not required to seek permission from the workplace or ATO before speaking publicly in that capacity, subject to the APS Code of Conduct and legislative requirements.

- 13.11 In exercising their rights, workplace delegates and unions will consider operational issues, ATO policies and guidelines and the likely affect on the efficient operation of the ATO and the provision of services by the Commonwealth.
- 13.12 For ATO employees, time spent on being a representative under clause 12 of the Agreement is time on duty. Release from duty will be subject to operational requirements and prior approval from the representative's manager.

## SECTION D – PAY AND ALLOWANCES

### PAY

#### 14. Base rates of pay

- 14.1 Salary rates will be as set out in [Attachment A, Schedule 1](#) to this Agreement.

##### **Transitional salary arrangements on commencement of this Agreement**

- 14.2 An employee whose salary was set under clause 14.1 of the Australian Taxation Office (ATO) Enterprise Agreement 2017 immediately prior to the commencement of this Agreement will move to the minimum pay point in the applicable APS1 or Cadet salary range as set out in [Attachment A, Schedule 1](#) on commencement of this Agreement.
- 14.3 A substantive Executive Level 2 employee who was performing duties at an EL2 or EL2 higher work value pay point in Attachment A, Schedule 1 of the Australian Taxation Office (ATO) Enterprise Agreement 2017 immediately prior to the commencement of this Agreement will permanently move to the corresponding pay point as set out in [Attachment A, Schedule 6](#) on commencement of this Agreement.
- 14.4 A substantive APS1-Executive Level 1 employee who was temporarily performing higher duties at an EL2 or EL2 higher work value pay point in Attachment A, Schedule 1 of the Australian Taxation Office (ATO) Enterprise Agreement 2017 immediately prior to the commencement of this Agreement will move to the corresponding pay point as set out in [Attachment A, Schedule 6](#) on commencement of this Agreement for the remaining period of their higher duties.

#### 15. Salary increase

- 15.1 The base salary rates in [Attachment A, Schedule 1](#) include the following increases:
- a) 4.0 per cent from the first full pay period on or after 1 March 2024 (the 14 March 2024);
  - b) 3.8 per cent from the first full pay period on or after 1 March 2025 (the 13 March 2025); and
  - c) 3.4 per cent from the first full pay period on or after 1 March 2026 (the 12 March 2026).

- 15.2 In recognition of a common alignment date of the first full pay period on or

after 1 March each year, the salaries in [Attachment A, Schedule 1](#) were calculated based on base salary rates as at 31 August 2023.

## 16. Salary advancement

- 16.1 This clause applies to employees who are at a salary other than the top pay point for their classification.
- 16.2 An employee's annual salary advancement to the next pay point will take effect subject to subclauses 16.8 to 16.10.
- 16.3 An employee will be entitled to an annual salary advancement to the next pay point 12 months after:
- a) commencing their current substantive pay point; and/or
  - b) any performance of higher duties under subclause 23.1 of this Agreement.
- 16.4 An employee will be eligible for an annual salary advancement under subclause 16.3 once they have had at least 6 months of aggregate eligible service at their substantive or higher classification.
- 16.5 Paid leave and leave without pay counted as service will count towards aggregate eligible service.
- 16.6 Eligible service for salary advancement will include periods of unpaid parental leave for one increment, regardless of the length of unpaid parental leave.
- 16.7 An employee entitled to an annual salary advancement under this clause will receive it while they are on leave.
- Conditions for advancement*
- 16.8 An APS1-EL2 employee's annual salary advancement is subject to their overall performance being assessed as satisfactory. The delegate will refer to the ATO performance framework in making this assessment.
- 16.9 Where an employee's performance in subclause 16.8 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 16.8.
- 16.10 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.

**Retention of salary advancement level**

- 16.11 If an employee advances to a higher pay point it will be retained for future higher duties at, or promotion to, that classification.

**17. Payment of salary**

- 17.1 Employees will be paid fortnightly in arrears by electronic funds transfer into a financial institution account of the employee's choice, based on their annual salary using the following formula:

Fortnightly salary = annual salary x 12/313.

Note: This formula is designed to achieve a consistent fortnightly pay rate without significant variability year-to-year. It reflects that the calendar year is not neatly divisible into 26 fortnightly periods. There are 313 fortnightly pay cycles within a 12-year period.

**18. Salary setting**

- 18.1 Where an employee is engaged, moves to, or is promoted in the ATO, the employee's salary will be paid at the minimum of the salary range of the relevant classification, unless the Commissioner determines a higher salary within the relevant salary range under these salary setting clauses.
- 18.2 The Commissioner may determine the payment of salary at a higher value within the relevant salary range of the relevant classification and the date of effect at any time.
- 18.3 In determining a salary under these provisions, the Commissioner will have regard to relevant factors including the employee's experience, qualifications and skills.

- 18.4 Without limiting subclause 18.3, if an employee has service:

- a) at the relevant classification level in subclause 18.1; or any higher classification; and
- b) the service is prior to their promotion in the ATO

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 16.

- 18.5 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.
- 18.6 Where an employee commences ongoing employment in the ATO immediately following a period of non-ongoing employment in the ATO for a specified term or task, the Commissioner will determine the payment of the employee's salary within the relevant salary range of the relevant classification which recognises

the employee's prior service as a non-ongoing employee in the ATO.

- 18.7 Where an employee commences ongoing employment in the ATO immediately following a period of casual employment in the ATO, the Commissioner will determine the payment of salary within the relevant salary range of the relevant classification which recognises the employee's prior service as a casual employee in the ATO.
- 18.8 Where an APS employee moves to the ATO at level from another APS agency, and their salary is above the maximum of the salary range for their classification, the Commissioner will maintain the employee's salary at that level, until it is absorbed into the salary range for that classification.
- 18.9 Where an employee's salary is maintained under subclause 18.8, salary increases set out in clause 15 will not apply until the relevant rate of pay in [Attachment A Schedule 1](#) equals or exceeds the employee's maintained salary level.
- 18.10 Where the Commissioner determines that an employee's salary has been incorrectly set, the Commissioner may determine the correct salary and the date of effect.

## **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 PS 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.

## **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 The ATO will make compulsory employer contributions as required by the applicable legislation and fund requirements.
- 21.2 Employer superannuation contributions will be paid on behalf of employees during periods of paid leave that count as service.
- 21.3 The ATO will make employer superannuation contributions to any complying superannuation fund, provided that it accepts payment by fortnightly electronic funds transfer (EFT) using a file generated by the ATO's payroll system.
- 21.4 Salary for superannuation purposes will be calculated at 101 per cent of the employee's salary as calculated under this Agreement from time to time.

### **Method for calculating super salary**

- 21.5 The ATO will provide an employer contribution of 15.4 per cent of the employee's Ordinary Time Earnings (OTE) as per subclause 21.4 for employees in the Public Sector Superannuation Accumulation Plan (PSSap) and employees in other accumulation funds.
- 21.6 Employer contributions will be made for all employees covered by this Agreement.
- 21.7 Employer contributions will not be reduced by any other contributions made through salary packaging arrangements.
- 21.8 In addition, employer superannuation contributions will be paid for the following employees, at the rate stated in subclause 21.5:
- a) employees who are under the minimum age provisions within the SGA Act;
  - b) employees who are on leave for parenting purposes, with or without pay, as if they had been at work;
  - c) 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.



## 22. Overpayments

- 22.1 An overpayment occurs if the Commissioner (or the ATO) provides an employee with an amount of money to which the employee was not entitled (including but not limited to salary, entitlements, allowances, travel payment and/or other amount payable under this Agreement).
- 22.2 Where the Commissioner considers that an overpayment has occurred, the Commissioner will provide the employee with notice in writing. The notice will provide details of the overpayment.
- 22.3 If an employee disagrees that there has been an overpayment including the amount of the overpayment, they will advise the Commissioner in writing within 28 calendar days of receiving the notice. In this event, no further action will be taken until the employee's response has been reviewed.
- 22.4 If after considering the employee's response (if any), the Commissioner confirms that an overpayment has occurred, the overpayment will be treated as a debt to the Commonwealth that must be repaid to the ATO in full by the employee.
- 22.5 The Commissioner and the employee will discuss a suitable recovery arrangement. A recovery arrangement will take into account the nature and amount of the debt, the employee's circumstances and any potential hardship to the employee. The arrangement will be documented in writing.
- 22.6 The ATO and employee may agree to make deduction from final monies where there is an outstanding payment upon cessation of employment.
- 22.7 Interest will not be charged on overpayments.
- 22.8 Nothing in subclauses 22.1 to 22.7 prevents:
- a) the ATO from pursuing recovery of the debt in accordance with an Accountable Authority Instruction issued under the *Public Governance, Performance and Accountability Act 2013*;
  - b) the ATO from pursuing recovery of the debt through other available legal avenues; or
  - c) the employee or the ATO from seeking approval to waive the debt under the *Public Governance, Performance and Accountability Act 2013*.

## ALLOWANCES

### 23. Performance of higher duties

- 23.1 An employee may be assigned to temporarily perform duties at a higher classification.
- 23.2 The conditions of service of the higher classification apply if the job is below the EL2 classification 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 classification 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 classification level.

**Higher Duties Allowance (HDA)**

- 23.4 HDA will be equal to the difference between the employees' current salary and the salary that would be payable if they were promoted to the higher classification, or a higher amount determined by the Commissioner.
- 23.5 Where an employee is entitled for salary advancement at their acting classification level they will receive an appropriate increase in the rate of HDA. The employee's salary level will be retained for all future periods of higher duties regardless of elapsed time.
- 23.6 Where an employee is assigned only part of the higher duties, the Commissioner will determine the amount of allowance payable.
- 23.7 HDA 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.
- 23.8 An employee will continue to receive HDA during paid leave if the employee would have continued to perform the higher duties, had they not been absent.

**Minimum periods**

- 23.9 HDA will be paid to any temporary occupants of the role acting at a classification higher than their substantive position 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.
- 23.10 The Commissioner may shorten the minimum period for HDA on a case-by-case basis.

**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 responsibility allowances

- 24.1 A workplace responsibility allowance will be paid where an employee who is appointed by the ATO or elected by eligible peers to one of the following roles:
- 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
  - i) Mental health first aid officer
- 24.2 Allowances will be paid in accordance with [Attachment A, Schedule 2](#).
- 24.3 As a salary-related allowance, this value will continue to be increased in line with headline wage increases. These increases are incorporated in the minimum rates in [Attachment A, Schedule 2](#).
- 24.4 The full allowance is payable regardless of flexible work and part-time arrangements.
- 24.5 An employee's physical availability to undertake the role will be considered by the ATO when appointing and reappointing employees to these roles. This is noting that not all workplace responsibility roles will necessarily require a physical presence in the workplace for the role to be successfully undertaken, such as Harassment contact officers, Mental health first aid officers and Health and safety representatives depending on work group arrangements.
- 24.6 Casual employees who are eligible to receive a workplace responsibility allowance will be paid the full amount (noting the minimum rate), as varied from time to time provided they engage in work during any given pay cycle, irrespective of the frequency and duration of the work undertaken.
- 24.7 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.
- 24.8 The payment of allowances will not count towards any payments for overtime.

## 25. Community language allowance

- 25.1 A community language allowance will be paid where the Commissioner determines that an employee is regularly required to use their ability to communicate in Braille or a language other than English (including First

Nations languages and AUSLAN) in the course of their work, and the employee meets the required level of competency set by the Commissioner. Further information is included in policy.

- 25.2 The allowance is paid in accordance with the employee's level of competency and in accordance with [Attachment A, Schedule 3](#).
- 25.3 The allowance is calculated annually and paid fortnightly.
- 25.4 The full allowance is payable regardless of flexible work and part-time arrangements.
- 25.5 The allowance is payable during periods of paid leave.
- 25.6 The allowance counts as salary for superannuation purposes and for calculating retirement and redundancy entitlements.

## **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 3](#).
- 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 rate determined by the Commissioner of Taxation for the cents per kilometre method used by taxpayers to claim a deduction for car expenses.
- 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) as a result of engagement;
- c) where they move from a locality where they were paid District Allowance;
- d) on account of illness which justified the move;
- e) as a result of a breach of the code of conduct and the move is in the interests of the ATO; or
- f) in any other situation where the delegate decides that their move is in the interest of the ATO.

28.2 Employees are eligible for assistance with relocation costs where they move temporarily from one locality to another for a period of 13 weeks or more to take up higher duties.

28.3 Employees who are eligible for relocation assistance under subclauses 28.1(a) to 28.1(f) or 28.2 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;
- c) disturbance payment (based on the ATO's subscription service)
- d) telephone connection costs; and
- e) motor vehicle registration and licence transfer costs.

28.4 Employees who are eligible for relocation assistance under subclause 28.1(f) may be paid in part or full for some or all of the components set out in subclause 28.3 where it is reasonable and justified by the circumstances of the move.

28.5 Employees who are eligible for relocation assistance under subclause 28.1 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; and
- 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.

28.6 Additional relocation assistance may be considered at the Commissioner's discretion.

28.7 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) is subject to the level of relocation assistance to be provided to an employee being 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 subclause 28.3(b) will be paid for:

- a) reasonably incurred cost of removal of their furniture and household effects of the employee, dependants and partner;
- b) reasonable expenses in kennelling and transporting their pets;
- c) the reimbursement of the cost of the insurance premium based on a reasonable replacement value; and
- d) the excess on a reasonable insurance claim associated with 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 28.3(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 \$8500 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 subclause 28.5(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 classification level will only be eligible for overtime, emergency duty and restriction duty provisions in appropriate circumstances and where the delegate has given specific approval in writing.
- 33.2 In determining whether an 'appropriate circumstance' exists the delegate will 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 An employee's access to overtime will not be impacted by any leave taken prior to, or leave planned to be taken after, a period of overtime.
- 34.4 Overtime conditions do not apply to shift workers if inconsistent with clause 37.
- 34.5 Overtime conditions do not apply to part-time employees if inconsistent with clause 49.

**Time off in lieu of payment for overtime**

- 34.6 Time off in lieu of payment for overtime may be granted if agreed with the employee.
- 34.7 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.
- 34.8 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**

- 34.9 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.
- 34.10 Overtime will be paid at a rate set out in [Attachment A, Schedule 5](#).

**Rest relief after overtime**

- 34.11 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.
- 34.12 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.
- 34.13 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.
- 34.14 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**

- 34.15 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.
- 34.16 An employee who performs overtime while in a restriction situation will be entitled to the minimum overtime payment specified in those provisions.
- 34.17 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.
- 34.18 Meal periods are disregarded in determining whether overtime is continuous with ordinary duty.
- 34.19 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.
- 34.20 Overtime minimum payment provisions do not apply to Emergency Duty.

**Meal allowance period**

- 34.21 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**

- 34.22 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 34.21, 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.

- 34.23 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.

- 34.24 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**

- 34.25 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 subclause 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 subclause 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 5](#).
- 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, including for the purposes of the NES, if they are rostered to perform ordinary duty before 7.00 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, 44.16 and 44.20) do not apply to shift workers.

- 37.4 A meal break of at least 30 minutes must be included in their roster after no more than five continuous hours.
- 37.5 Shiftwork hours shall be worked continuously except for meal breaks.
- 37.6 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.
- 37.7 Shift penalties are not payable during any periods of leave other than Annual Leave and paid Personal Leave.
- 37.8 Notwithstanding subclauses 37.7, 60.8 and 65.22 of this Agreement, where an employee takes Annual Leave or paid Personal Leave at half pay under this Agreement they will receive shift penalties paid at 50 per cent of the rate that would have been paid had the employee continued on duty for the duration of the leave.
- 37.9 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.
- 37.10 Approval may be given for shift workers to exchange their shifts or rostered days off provided no overtime payment results.

**Penalty rates**

- 37.11 An additional 15 per cent for ordinary rostered duty performed on a shift is payable if any part of a shift falls before 7.00 am or after 7.00 pm Monday to Friday.
- 37.12 An additional 30 per cent 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.
- 37.13 An additional 50 per cent is payable for ordinary rostered duty performed on Saturday.
- 37.14 An additional 100 per cent is payable for ordinary rostered duty performed on Sunday.
- 37.15 A shift worker rostered on a public holiday will be paid an additional 150 per cent for the actual time worked subject to the provisions for public holiday duty.
- 37.16 A part-time employee is only entitled to the additional 30 per cent 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**

- 37.17 Time off in lieu of shift penalty rates may be granted with the agreement of the employee.
- 37.18 The amount of time allowed shall be calculated by multiplying the number of hours worked by the relevant shift penalty rate for those hours.
- 37.19 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.
- 37.20 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.
- 37.21 Any additional time worked or taken off under subclauses 37.17 or 37.20 will not affect the payment of shift penalties.

**Public holiday duty**

- 37.22 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.
- 37.23 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.
- 37.24 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**

- 37.25 Unless specified below, shift workers will be subject to the general conditions for the payment of overtime and emergency duty.
- 37.26 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.
- 37.27 Overtime on a Saturday will be paid at the rate of double time.
- 37.28 If the commencement time of a particular shift is altered to meet an emergency, emergency duty will not apply.

- 37.29 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 any accommodation rates set under subclause 38.5). EL2 employees are entitled to travelling allowance at 90 per cent of prevailing SES rates (unless this is less than the non- SES rate).
- 38.5 The accommodation rate will be the greater of either:
- a) the rate set under subclause 38.4; or
  - b) 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 4](#).
- 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;
  - 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 4](#), 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 outside of their regular hours provided the time exceeds 30 minutes on any one day.

- 41.2 Time off in lieu 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;
- is entitled to time off in lieu of excess time (at single time only) for the time exceeding their travel time outside of their regular hours provided the time exceeds 30 minutes on any one day. They are not eligible for any payment for excess travel time.

- 41.6 Time spent travelling during their regular hours is treated as work time.
- 41.7 Time off in lieu can only be used during their regular hours with the prior agreement of their manager.
- 41.8 Time off in lieu should be used before resuming duty after travel. If this is not practicable, it should be taken within 28 calendar days of returning from travel.

**Excess travelling costs**

- 41.9 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.
- 41.10 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 4](#) 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 per cent 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) under subclause 27.1 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 E – BALANCING WORK & PERSONAL LIFE

### 43. Workloads

- 43.1 The ATO recognises the importance of employees balancing their work and personal life. While it is acknowledged that at times it may be necessary for some extra hours being worked by some employees, this should be regarded as the exception rather than the rule.
- 43.2 When determining workloads for an employee or group of employees, the ATO will consider the need for employees to strike a balance between their work and personal life.
- 43.3 Where an employee or group of employees raise that they have experienced significant workload pressures over a prolonged period of time, the ATO and employee/s together must review the employees' workloads and priorities, and determine appropriate strategies to manage the impact on the employee or group of employees. A similar process will apply where travel demands become, or are likely to become, excessive.

## 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 A meal break of at least 30 minutes must be included after no more than five continuous hours.
- 44.5 The bandwidth for ordinary working hours is 7.00 am to 7.00 pm, Monday to Friday.
- 44.6 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.

- 44.7 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.
- 44.8 An employee shall record the actual times of their commencing and ceasing duty in the ATO's approved time management system.

**Regular hours**

- 44.9 Regular hours are the pattern of duty by which an employee will work the specified hours. This may operate in conjunction with flextime or EL TOIL arrangements.
- 44.10 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.
- 44.11 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 EL TOIL arrangements. For part-time employees, regular hours will be those specified in their part-time work agreement.
- 44.12 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.
- 44.13 Regular hours shall be worked continuously except for meal breaks.
- 44.14 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.
- 44.15 A manager cannot require an employee not to work during regular hours due to a lack of work.

**Leave**

- 44.16 Timekeeping and adjustments to leave credits will be based on absence during regular hours or rostered shiftwork hours.
- 44.17 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.
- 44.18 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.
- 44.19 For Long Service Leave, or leave for parenting purposes, 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.

**Industrial action**

44.20 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 paid at the APS 1 to APS 6 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 subclause 34.9.

45.8 The maximum flex credit at the end of a settlement period is 25 per cent 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 Executive Level (EL) employees are sometimes required to work reasonable additional hours. Consistent with the NES, employees may refuse to work unreasonable additional hours.
- 46.2 EL employees seeking to access time off in lieu (TOIL) are required to keep records of their working hours using the ATO's approved time management system.
- 46.3 A manager is to grant TOIL in recognition of reasonable additional hours worked. TOIL granted to employees can be taken as whole or part days.
- 46.4 The working arrangements for an EL employee should be agreed through discussion between the manager and the EL employee. The discussion should include consideration of the work requirements that will safely get the job done and reasonably allow the employee to balance their work and personal life.
- 46.5 An EL employee's working arrangements and actual hours worked should be discussed on at least a quarterly basis between the EL employee and their manager.

- 46.6 The pattern of hours is to be flexible enough to accommodate short term peaks and troughs in workload, and include expected reasonable additional hours. The agreed pattern of hours is to be recorded.
- 46.7 Requests from EL employees to access flexible time off which are consistent with their agreed working arrangements are to be supported, subject to operational requirements.

## **47. Scheduling**

- 47.1 Scheduling 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 scheduling arrangements to a business area that is not currently scheduled, the ATO is committed to consulting with employees and their representatives consistent with clause 10.
- 47.3 If a business area is scheduled the ATO will work with employees to:
- a) minimise impacts on employee access to flexibility; and
  - b) manage operational requirements to meet anticipated demand. The ATO will manage this so that employees will be entitled to take their leave entitlements subject to the relevant provisions of this Agreement, accrue and utilise flex leave and EL TOIL, as well as have access to study leave, training and development.
- 47.4 Scheduling under this clause is the preferred approach and will be used over rostering wherever practicable.
- 47.5 If an employee is scheduled subclauses 47.6 to 47.13 apply.
- 47.6 Scheduling arrangements under this clause will be applied within the full span of bandwidth hours under this Agreement subject to:
- a) an employee's preferences submitted under subclause 47.8; and
  - b) the operational requirements of the business area.
- 47.7 To facilitate scheduling within the full span of bandwidth hours under subclause 47.6, an employee may be assigned appropriate duties in accordance with subclause 78.1 of this Agreement, in addition to those work types set out in subclause 47.1.
- 47.8 Employees will submit their preferred hours of work for each work cycle. Generally, the work cycle will be a maximum of 4 weeks.



- 47.9 Subject to subclause 47.10, if an area is scheduled the ATO will work with employees to create schedules:
- a) that are based on the voluntary preferences submitted by employees under subclause 47.8;
  - b) address coverage gaps through voluntary arrangements with employees; and
  - c) facilitate regular hours agreements and flexible working arrangements that acknowledges not everyone wants to work the same working pattern.
- 47.10 The ATO may require employees to work some or all of their hours within the window set in subclause 47.6 for the purpose of training, and/or consolidation of training, and/or the facilitation or support of training. This will only be:
- a) in limited circumstances subject where there is business need;
  - b) for a defined period;
  - c) following reasonable notice being provided to employees; and
  - d) following consideration of the personal circumstances of employees concerned, including their flexible working arrangements under clause 51.
- 47.11 A schedule developed under this clause will be regarded as the employee's regular hours for the period they are scheduled.
- 47.12 Overtime is applicable where an employee is directed to perform additional work (subject to the 15 minute rule in subclause 34.9).
- 47.13 At any time, an employee can seek the prior approval from their manager for a change to their scheduled hours or implement a swapping arrangement.

## **48. Rostering**

- 48.1 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.
- 48.2 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 10.
- 48.3 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**

- 48.4 If an area is rostered the ATO will work with employees to:

- a) minimise impacts on employee access to flexibility;
- b) manage operational requirements to meet anticipated demand. The ATO will manage this so that employees will be entitled to take their leave entitlements subject to the relevant provisions of this Agreement, accrue and utilise flex leave and EL TOIL as well as 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.

48.5 The arrangements (which may be reflected in rosters) may include:

- a) managing the accumulation and taking of planned leave and flex leave;
- b) facilitating regular hours agreements and flexible working arrangements that acknowledge not everyone wants to work the same working pattern;
- c) voluntary rosters;
- 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 rostering and/or team based rostering where appropriate.

48.6 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; and
- f) then implement, if required, an 'as directed' roster to fill remaining gaps.

48.7 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; and
- c) not roster an employee at times that the delegate determines, on reasonable grounds, would cause the employee hardship.

48.8 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.

- 48.9 A roster developed under this clause will be regarded as the employee's regular hours for the period they are rostered.
- 48.10 Overtime may be scheduled when client demand exceeds the employee hours available.
- 48.11 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 34.9).
- 48.12 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.
- 48.13 The delegate will provide a decision to a matter raised under subclause 48.12 in a reasonable period. Generally, this should be before the commencement of the roster.

#### **49. Regular part-time employment**

- 49.1 Employees engaged on a full-time basis, will not be compelled to convert to part-time employment.
- 49.2 Employees engaged on a part-time basis, will not be compelled to convert to full-time employment.
- 49.3 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.
- 49.4 The hours of work may be changed at any time by agreement between the delegate and the employee.
- 49.5 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 without the matter being pursued further by the manager.
- 49.6 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.
- 49.7 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 per cent

credit or 10 per cent debit of the employee's average hours per settlement period.

- 49.8 The hourly rate of pay for a regular part-time employee will be the same as for a full-time employee.
- 49.9 A regular part-time employee whose salary is at or above the minimum salary point of the EL1 classification level and is given approval in appropriate circumstances to access overtime provisions will be paid their normal hourly rate for time worked up to 147 hours in a settlement period.
- 49.10 Approval may be given in appropriate circumstances for regular part time employees above the salary barrier to receive overtime payment for duty beyond this entitlement.
- 49.11 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.
- 49.12 There are guidelines on regular part time employment.
- 49.13 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**

- 49.14 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.
- 49.15 Before an employee commences regular part-time duty, hours of work are to be specified in writing.
- 49.16 The maximum period for each part-time agreement is 12 months. The delegate may extend this maximum period at the employee's request.
- 49.17 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.
- 49.18 Hours of work will not be varied without the written consent of the employee.
- 49.19 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.

49.20 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.

49.21 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**

49.22 The ATO may engage an employee on a regular part-time employment arrangement.

49.23 On engaging an employee under the provisions of subclause 49.22, 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.

49.24 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.

49.25 Hours of work may be varied by agreement between the employee and the delegate.

## **50. Job sharing**

50.1 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.

## **51. Flexible working arrangements**

51.1 The ATO, employees and their unions recognise:

- a) the importance of an appropriate balance between employees' personal and working lives, and the role flexible working arrangements can play in helping to achieve this balance;
- b) access to flexible work can support strategies to improve diversity in employment and leadership in the APS;
- c) access to flexible work supports APS capability, and can assist in attracting and retaining the employees needed to deliver for the Australian community, including employees located at a wider range of locations;
- d) that flexibility applies to all roles in the ATO, and different types of flexible working arrangements may be suitable for different types of roles or

- circumstances; and
- e) requests for flexible working arrangements are to be considered on a case-by-case basis, with a bias towards approving requests.

51.2 The ATO is committed to engaging with employees and their unions to build a culture that supports flexible working arrangements across the ATO at all levels. This may include developing and implementing strategies through the National Consultative Forum.

51.3 Flexible working arrangements include, but are not limited to, changes in hours of work, changes in patterns of work and changes in location of work.

### **Requesting formal flexible working arrangements**

51.4 The following provisions do not diminish an employee's entitlement under the NES.

51.5 An employee may make a request for a formal flexible working arrangement.

51.6 The request must:

- a) be in writing;
- b) set out details of the change sought (including the type of arrangement sought and the proposed period the arrangement will operate for); and
- c) set out the reasons for the change, noting the reasons for the change may relate to the circumstances set out at section 65(1A) of the FW Act.

51.7 The Commissioner must provide a written response to a request within 21 days of receiving the request.

51.8 The response must:

- a) state that the Commissioner approves the request and provide the relevant detail in subclause 51.9; or
- b) if following discussion between the ATO and the employee, the ATO and the employee agree to a change to the employee's working arrangements that differs from that set out in the request – set out the agreed change; or
- c) state that the Commissioner refuses the request and include the following matters:
  - i. details of the reasons for the refusal; and
  - ii. set out the ATO's particular business grounds for refusing the request, explain how those grounds apply to the request; and
  - iii. either:
    - a. set out the changes (other than the requested change) in the employee's working arrangements that would accommodate, to any extent, the employee's circumstances outlined in the request and that the ATO

would be willing to make; or

- b. state that there are no such changes; and
- iv. state that a decision to refuse the request, or failure to provide a written response within 21 days is subject to the dispute resolution procedures of the enterprise agreement, and if the employee is an eligible employee under the FW Act, the dispute resolution procedures outlined in section 65B and 65C of the FW Act.

51.9 Where the Commissioner approves the request this will form an arrangement between the ATO and the employee. Each arrangement must be in writing and set out:

- a) any security and work health and safety requirements;
- b) a review date (subject to subclause 51.13); and
- c) the cost of establishment (if any).

51.10 The Commissioner may refuse to approve the request only if:

- a) the ATO has discussed the request with the employee; and
- b) the ATO has genuinely tried to reach an agreement with the employee about making changes to the employee's working arrangements to accommodate the employee's circumstances (subject to any reasonable business grounds for refusal); and
- c) the ATO and the employee have not reached such an agreement; and
- d) the ATO has had regard to the consequences of the refusal for the employee; and
- e) the refusal is on reasonable business grounds.

51.11 Reasonable business grounds include, but are not limited to:

- a) the new working arrangements requested would be too costly for the ATO;
- b) there is no capacity to change the working arrangements of other employees to accommodate the new working arrangements requested;
- c) it would be impractical to change the working arrangements of other employees, or to recruit new employees, to accommodate the new working arrangements requested;
- d) the new working arrangements requested would be likely to result in a significant loss in efficiency or productivity;
- e) the new working arrangements requested would be likely to have a significant negative impact on customer service; and
- f) it would not be possible to accommodate the working arrangements without significant changes to security requirements, or where work health and safety risks cannot be mitigated.

51.12 For First Nations employees, the ATO must consider connection to country

and cultural obligation in responding to requests for altering the location of work.

- 51.13 Approved flexible working arrangements will be reviewed by the ATO and the employee after 12 months, or a shorter period, if agreed by the employee. This is to ensure the effectiveness of the arrangement.

**Varying, pausing or terminating flexible working arrangements**

- 51.14 Subclauses 51.15 to 51.18 do not apply to:

- a) clause 44 regular hours agreements; and
- b) clause 49 regular part-time agreements.

- 51.15 An employee may request to vary an approved flexible working arrangement in accordance with subclause 51.6. An employee may request to pause or terminate an approved flexible working arrangement.

- 51.16 The Commissioner may vary, pause or terminate an approved flexible working arrangement on reasonable business grounds, subject to subclause 51.18 and 51.25.

- 51.17 The ATO must provide reasonable notice if varying, pausing or terminating a flexible working arrangement without the agreement of the employee, having regard to the circumstances of the employee. Exceptions to this requirement are urgent and critical operational circumstances or an employee's demonstrated and repeated failure to comply with the agreed arrangements.

- 51.18 Prior to the Commissioner varying, pausing or terminating the arrangement under subclause 51.16 the ATO must have:

- a) discussed with the employee their intention to vary, pause or terminate the arrangement with the employee;
- b) genuinely tried to reach an agreement with the employee about making changes to the employee's working arrangements to accommodate the employee's circumstances (subject to any reasonable business grounds for alteration);
- c) had regard to the consequences of the variation, pause or termination for the employee;
- d) ensured the variation, pause or termination is on reasonable business grounds; and
- e) informed the employee in writing of the variation, pause or termination to the approved flexible working arrangement, including details set out in subclause 51.8(c).

**Working from home**

- 51.19 The ATO will not impose caps on groups of employees on the time that may be approved to work from home or remotely, with each request to be considered on its merits.



- 51.20 The ATO may provide equipment necessary for, or reimbursement, for all or part of the costs associated with establishing a working from home arrangement.
- 51.21 An employee working from home is covered by the same employment conditions as an employee working at an office site under this Agreement.
- 51.22 The ATO will provide employees with guidance on working from home safely.
- 51.23 Employees will not be required by the ATO to work from home unless it is lawful and reasonable to do so. This may include where circumstances prevent attendance at an office during a pandemic or natural disaster. In these situations, the ATO will consider the circumstances of the employees and options to achieve work outcomes safely.

*Short term suspension*

- 51.24 Notwithstanding anything else in this Agreement, approved flexible working arrangements that involve working from 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 from home arrangements will be reinstated.

*Termination*

- 51.25 Without otherwise limiting subclause 51.17, 'reasonable notice' when terminating an approved flexible working arrangement that involves working from home arrangements will be a minimum of four weeks' notice.

**Ad-hoc arrangements**

- 51.26 Employees may request ad-hoc flexible working arrangements. Ad-hoc arrangements are generally one-off or short term arrangements for circumstances that are not ongoing.
- 51.27 Employees should, where practicable, make the request in writing and provide as much notice as possible.
- 51.28 Requests for ad-hoc arrangements are not subject to the request and approval processes detailed in subclauses 51.4 to 51.13.

- 51.29 The ATO should consider ad-hoc requests on a case-by-case basis, with a bias to approving ad-hoc requests, having regard to the employee's circumstances and reasonable business grounds.
- 51.30 Where a regular pattern of requests for ad-hoc arrangements from an employee emerges, the ATO should consider whether it is appropriate to seek to formalise the arrangement with the employee.

**Altering span of hours (bandwidth hours)**

- 51.31 An employee may request to work an alternative regular span of hours (bandwidth hours). If approved by the Commissioner, hours worked on this basis will be treated as regular working hours and will not attract overtime payments. The ATO will not request or require that any employee alter their regular span of hours (bandwidth hours) under these provisions.

**52. Usual location of work**

- 52.1 Unless stated otherwise in the Agreement, an employee's usual location of work will be the designated ATO office location identified in their letter of engagement. If no designated ATO office location is specified on engagement, the Commissioner may advise the employee of their office location in writing.
- 52.2 The ATO and the employee may agree to temporary or permanent changes to an employee's designated office location.

**53. Lactation and breastfeeding support**

- 53.1 Reasonable paid time during work hours will be provided for lactation breaks for breastfeeding, expressing milk and other associated activities.
- 53.2 The ATO will provide access to appropriate facilities for the purpose of breastfeeding or expressing milk, subject to subclause 53.3. In considering whether a space is appropriate, the ATO should consider whether:
- a) there is access to refrigeration;
  - b) the space is lockable; and
  - c) there are facilities needed for expressing such as appropriate seating.
- 53.3 Where it is not practicable for an ATO site to have a designated space, a flexible approach will be taken so that the employee can access the support required.
- 53.4 The ATO will facilitate discussion between individual employees and their managers about accommodating the employee's lactation needs and practical arrangements to meet these needs.
- 53.5 The manager and employee shall discuss any flexible working arrangements

that may be needed to support lactation. This may include consideration of arrangements such as working from home and/or remote working or varying work hours on an ad hoc or regular basis. Wherever possible, requests by an employee will be accommodated, noting these needs may change over time.

53.6 Further information is available in policy.

## **54. Disaster support**

54.1 Where an official disaster or emergency is declared and this prevents an employee from reasonably attending work, or where it impacts their household or home, the ATO will consider flexible working arrangements to assist the employee to perform their work.

54.2 Where flexible working arrangements are not appropriate, the ATO may grant paid miscellaneous leave to an employee with regard to the scale and nature of the emergency. This leave counts as service and may be approved retrospectively.

54.3 In considering what period of leave is appropriate, the ATO will take into account the safety of the employee, their family and household and advice from local, State and Commonwealth authorities.

## **55. Employee Assistance Scheme**

55.1 Employees and their immediate family will have access to a confidential, professional counselling service to assist employees to manage personal and work issues. This service will be provided at no cost to employees by the ATO and will be accessible on paid time.

## **HOLIDAYS**

### **56. Public holidays**

56.1 Employees are entitled to the following holidays each year as observed at their normal work location in accordance with the FW Act:

- a) 1 January (New Year's Day);
- b) 26 January (Australia Day);
- c) Good Friday and the following Monday;
- d) 25 April (ANZAC Day);
- e) the King's birthday holiday (on the day on which it is celebrated in a State or Territory or a region of a State or Territory);
- f) 25 December (Christmas Day);
- g) 26 December (Boxing Day); and
- h) any other day, or part 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 2009* from counting as a public holiday.

- 56.2 If a public holiday falls on a Saturday or Sunday, and 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.
- 56.3 The Commissioner 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.
- 56.4 The Commissioner and an employee may agree 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. This substitution does not impact or reduce an employee's entitlement to First Nations ceremonial leave, NAIDOC leave or cultural leave.
- 56.5 Where an employee substitutes a public holiday for another day, they will not be paid penalty rates for working their normal hours on the public holiday.
- 56.6 Where a public holiday falls during a period when an employee is absent on leave (other than annual leave, paid personal/carer's leave or defence 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).
- 56.7 If under a law of a State or Territory every Sunday is declared or prescribed by or under that law to be a public holiday, there is no entitlement to receive payment as a public holiday if the employee would have worked, or does perform work, on that day. In these circumstances, payment will only be made at the public holiday rate if the employee performs work on that day, and the Sunday would otherwise be a public holiday under subclause 56.1(a)-(h).
- 56.8 An employee, who is absent on a day or part day that is a public holiday in their normal work location, 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.
- 56.9 Where a full-time employee, including but not limited to employees on compressed hours, has a regular planned day off which would fall on a public holiday, the Commissioner may allow the employee to change their planned day off so that it does not fall on a public holiday. If it is not possible to change their planned day off, the employee will be credited 7 hours 21 minutes or an equivalent amount of time to their regular hours for the day, whichever is greater, in flex credits or EL TOIL in recognition of the planned day off.
- 56.10 Regular part-time employees will be credited for the hours specified in their part-time agreement.
- 56.11 Employees in Victoria will observe a full day holiday on the day the Victorian Government gazettes as the Melbourne Cup holiday.

## **57. Christmas closedown**

- 57.1 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.
- 57.2 Where the last working day before Christmas falls on a Monday, the ATO will close its normal operations from close of business Friday 21 December of that year, with business resuming on the first working day after New Year's Day.
- 57.3 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).
- 57.4 There will be no deduction from Annual Leave, Purchased Leave or Personal Leave credits for the closedown days.

## **LEAVE**

### **58. General leave provisions**

- 58.1 All leave is subject to approval by the delegate.
- 58.2 Paid leave will count as service for all purposes.
- 58.3 Where leave is planned, approval must be gained prior to the employee's absence from duty.
- 58.4 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.
- 58.5 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.
- 58.6 Unless otherwise specified, an employee may access leave for part day absences.

#### **Unauthorised absence**

- 58.7 Any absence from duty that is not approved by the delegate is an unauthorised absence.
- 58.8 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.

**Expenses on cancellation of leave**

- 58.9 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.

Before approving any reimbursement, the delegate may require the employee to provide satisfactory evidence of expenses incurred.

**59. Portability of leave**

- 59.1 Where an employee moves into the ATO from another APS agency where they were an ongoing employee, the employee's unused accrued annual leave and personal/carer's leave will be transferred, provided there is no break in continuity of service.
- 59.2 Where an employee is engaged in the ATO 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 will be recognised unless the employee received payment in lieu of those entitlements on cessation of employment.
- 59.3 Where an employee is engaged as an ongoing employee in the ATO and immediately prior to the engagement the person was employed as a non-ongoing APS employee (whether in the agency or another), at the employee's request, any unused accrued annual leave (excluding accrued leave paid out on separation) and personal/carer's leave will be recognised.
- 59.4 Where an employee is engaged as a non-ongoing APS employee, and immediately prior to the engagement the person was employed as a non-ongoing APS employee (whether in the agency or another) at the employee's request, any unused accrued annual leave (excluding accrued leave paid out on termination of employment) and personal/carer's leave will be recognised.
- 59.5 Where an employee is engaged as an ongoing employee in the ATO, and immediately prior to the engagement the person was employed by a Commonwealth employer (other than in the Parliamentary Services which are covered in subclause 59.2), the Commissioner will recognise any unused accrued personal/carer's leave at the employee's request. The Commissioner will advise the employee of their ability to make this request.
- 59.6 Where an employee is engaged as an ongoing employee in the ATO and immediately prior to the engagement the person was employed by a State or Territory Government, the Commissioner may recognise any unused accrued personal/carer's

leave, provided there is not a break in continuity of service.

59.7 For the purposes of subclauses 59.1 to 59.6, an employee with a break in service of less than 2 months is considered to have continuity of service.

59.8 For the purposes of subclauses 59.1 to 59.6, if an employee has half pay Personal leave credits, they will be converted to full pay credits.

## **60. Annual Leave**

### **Accrual**

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

60.2 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**

60.3 Shift workers as defined in subclause 37.2 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**

60.4 The ATO may direct an employee to take one fifth of their Annual Leave credit if that credit exceeds 367.5 hours. If an employee is directed to take annual leave under this clause, they will not be eligible to take it at half pay under subclause 60.10 unless approved by the delegate.

### **Payment for unused leave on cessation of APS employment**

60.5 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.

60.6 For the purpose of subclause 60.5, 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**

60.7 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 a 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**

- 60.8 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.
- 60.9 If an employee takes Annual Leave at half pay under subclause 60.10 then the salary paid to the employee will be half the salary paid as if the employee was continuing on duty.

### **Annual leave at half pay**

- 60.10 Subject to subclause 60.4, an employee may take annual leave at half pay. 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.

## **61. Purchased Leave scheme**

- 61.1 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.
- 61.2 Delegate approval is required to purchase more than four weeks leave each year.
- 61.3 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.
- 61.4 Purchased Leave will not reduce salary for superannuation purposes or any other purpose covered by this Agreement.
- 61.5 Upon cessation of employment with the ATO, an employee will be paid in lieu of any unused Purchased Leave credits.
- 61.6 Once a period of Purchased Leave has been approved, it will not be rescinded by the ATO unless exceptional circumstances arise.

## **62. Long Service Leave**

- 62.1 An employee is eligible for Long Service Leave in accordance with the *Long Service Leave (Commonwealth Employees) Act 1976*.



- 62.2 The minimum period during which Long Service Leave can be taken is 7 calendar days (whether taken at full or half pay). Long service leave cannot be broken with other periods of leave, except as otherwise provided by legislation or provided for in re-crediting of leave clause 74.

### **63. Career Break**

- 63.1 An employee will be granted miscellaneous leave without pay for the purposes of a career break:
- a) for a maximum period of up to 12 months; and
  - b) provided the employee has a minimum of:
    - i. 3 years eligible service with the ATO; or
    - ii. 3 years eligible service with the ATO since returning from a prior career break; and
  - c) where subclauses 63.2 and 63.3 are satisfied.
- 63.2 An employee must provide the delegate with a written application for a career break with enough time to allow for proper consideration of any consequential operational impacts.
- 63.3 If during the career break an employee engages, or proposed to engage, in employment with another organisation:
- a) the employment cannot involve actual or perceived conflicts of interest that cannot be mitigated or otherwise effectively managed; and
  - b) the employee must provide up to date notification/s of outside employment for the duration of the career break with sufficient time for them to be considered by the delegate.
- 63.4 Miscellaneous leave without pay granted under subclause 63.1 may count as service for some or all purposes. However, where the career break is in the interest of the ATO the leave will count as service for all purposes when
- a) the employee resumes duty with the ATO; or
  - b) where they have been made excess under subclause 82.2(a) or (b) of this Agreement prior to the resumption of duty with the ATO.

#### **Sabbatical Leave**

- 63.5 An employee may be given approval to work at a 20 per cent reduced eligible salary for a four year period followed by a one year Sabbatical Leave period.
- 63.6 The four year period in subclause 63.5

- a) cannot include a Career Break under subclause 63.1; and
- b) will be extended by a corresponding number of calendar days for any period of leave without pay or unauthorised absence taken within that four year period.

63.7 During the sabbatical year the employee will be paid 80 per cent of the salary as if the employee was continuing on duty excluding any allowances, in equal fortnightly instalments.

63.8 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.

63.9 Sabbatical Leave will count as service for all purposes.

#### **64. Assistance with holiday care program costs**

64.1 If an employee with a child(ren) at school, or caring responsibilities for a child/children 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 4](#).

64.2 An amount paid cannot exceed the actual cost incurred, and is only paid on days when the employee is at work.

64.3 An employee whose partner receives a similar benefit from their employer is not eligible for the payment.

64.4 For the purposes of subclause 64.1, a child is not limited to a child of the employee, consistent with subclause 65.2(e).

#### **65. Personal Leave**

65.1 An employee will be able to access Personal Leave as follows:

- a) Personal Leave for sick purposes (Personal Leave - Sick) taken by an employee:
  - i. because of a personal illness, or injury, of the employee;
  - ii. to attend appointments with a registered health practitioner; or
  - iii. to manage a chronic condition.
- 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 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.

65.2 For the purposes of subclause 65.1(b), a person that an employee has caring responsibilities for may include a person who needs care because they:

- a) have a medical condition, including when they are in hospital;
- b) have a mental illness;
- c) have a disability;
- d) are frail or aged; and/or
- e) are a child, not limited to a child of the employee.

#### **Accrual of paid Personal Leave**

65.3 The accrual methods outlined in subclauses 65.4 to 65.7 will apply until the ATO transitions to a different accrual method outlined in subclauses 65.9 to 65.10.

65.4 An ongoing employee who has been employed with the ATO since before 30 November 2011 will be credited with 3.6 weeks paid Personal Leave on each personal leave anniversary.

65.5 An ongoing employee engaged with the ATO on or after 30 November 2011 will be credited with:

- a) 1.2 weeks 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.

65.6 Notwithstanding subclause 65.4, 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 65.5, 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.

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

#### **Transition to different accrual method**

65.8 Over the life of this Agreement and by 1 January 2026, the ATO will transition to the accrual method outlined in subclauses 65.9 to 65.10. When this transition occurs,

subclauses 65.9 to 65.10 will apply.

- 65.9 An ongoing employee will be credited 3.6 weeks Personal leave upon their commencement with the APS.
- 65.10 After 12 months, an employee's Personal Leave will accrue daily, credited each monthly anniversary.

**Advancement of credit**

- 65.11 An employee who accrues Personal Leave as per subclauses 65.4 to 65.7 and who has exhausted their accrued paid Personal Leave credits, may be advanced some or all of the remainder of their annual entitlement.
- 65.12 Subclause 65.11 will continue to apply when the ATO transitions to a different accrual method outlined in subclauses 65.9 to 65.10.

**Deferral of credit dates**

- 65.13 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.

**Reduced accrual of Personal Leave credits**

- 65.14 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**

- 65.15 The delegate may request satisfactory documentation from an employee after:
- a) absences of more than three consecutive working days; or
  - b) absences of more than eight days in a calendar year.
- 65.16 If a delegate requests documentation under subclause 65.15 and it is not provided by the employee, an employee's Personal Leave will not be approved. 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.
- 65.17 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;

- ii. a statutory declaration made by the employee; or
  - iii. another form of evidence approved by the delegate.
- 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. a statutory declaration made by the employee;
  - iii. another form of evidence approved by the delegate.
- 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. a statutory declaration made by the employee.

*Satisfactory documentation for a chronic condition*

65.18 In addition, if an employee, or a person that an employee has caring responsibilities, suffers from a chronic condition, a certificate from a registered health practitioner may be used as evidence of a chronic condition.

65.19 The certificate will be valid for a maximum of 12 months.

**Unpaid and Half Pay Personal Leave**

65.20 A delegate may approve unpaid Personal Leave when:

- a) an employee has exhausted Personal Leave credits;
- b) an employee is not entitled to paid Personal Leave;
- 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.

65.21 An employee is entitled to up to 2 days unpaid Personal Leave – Carer’s under subclause 65.20(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.

65.22 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**

65.23 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**

- 65.24 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.
- 65.25 Managers may waive the one week period in subclause 65.24 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 Flex Leave**

- 65.26 If an employee produces satisfactory documentation that they were unfit for work while on Flex Leave, their flex credits will be reinstated and Personal Leave – Sick granted.

**Leave to count as service**

- 65.27 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.
- 65.28 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.

**Personal Leave – Casuals**

- 65.29 A casual employee may be absent without pay when not fit for work due to personal illness or injury.
- 65.30 A casual employee may access 2 days unpaid carer’s leave per occasion, consistent with the NES.

**66. Compassionate and Bereavement Leave**

**Compassionate Leave**

- 66.1 Employees will be eligible for 3 days paid compassionate leave on each occasion when:
- a) a member of their family, household or someone they have a close personal relationship with contracts, develops or sustains a life-threatening illness or injury; or
  - b) the employee or their partner has a miscarriage.
- 66.2 An employee may be asked to provide evidence to support their absences on compassionate leave.

66.3 Compassionate leave for an occasion may be taken as 3 consecutive days or in separate periods totalling 3 days. This can include part days.

66.4 For casual employees, compassionate leave is unpaid.

### **Bereavement Leave**

66.5 Employees will be eligible for 3 days paid bereavement leave on each occasion when:

- a) a member of their family (including a member of their household) or someone they had a close personal relationship with dies; or
- b) a child is stillborn, where the child was a member of their family (including a member of their household).

66.6 An employee may be asked to provide evidence to support their absences on bereavement leave.

66.7 Bereavement leave for an occasion may be taken as 3 consecutive days or in separate periods totalling 3 days. This can include part days.

66.8 For casual employees, bereavement leave is unpaid.

## **67. Defence Reservist Leave**

67.1 The Commissioner will give an employee leave with or without pay to undertake:

- a) Australian Defence Force (ADF) Reserve and continuous full-time service (CFTS); and
- b) Australian Defence Force Cadet obligations.

67.2 An employee who is a Defence Reservist can take leave with pay for:

- a) up to 4 weeks (20 days) in each financial year (pro-rata for part-time employees); and
- b) an extra 2 weeks (10 days) in the first year of ADF Reserve service (pro-rata for part-time employees).

67.3 Leave can be built up and taken over 2 consecutive years. This includes the extra 2 weeks in the first year of service.

67.4 An employee who is an Australian Defence Force Cadet officer or instructor can get paid leave up to 3 weeks in each financial year to perform their duties. Australian Defence Force Cadet means:

- a) the Australian Navy Cadets;
- b) Australian Army Cadets; and

c) Australian Air Force Cadets.

- 67.5 In addition to the entitlement at subclause 67.2, paid leave may be granted to an employee to attend an interview or medical examination in connection with the enlistment of the employee in a Reserve Force of the Defence Force.
- 67.6 Paid defence reservist leave counts for service.
- 67.7 Unpaid defence reservist leave for 6 months or less counts as service for all purposes. This includes periods of CFTS.
- 67.8 Unpaid leave taken over 6 months counts as service, except for annual leave.
- 67.9 An employee will not need to pay their tax free ADF Reserve salary to their agency for any reason.

## **68. Defence Service Sick Leave**

- 68.1 An employee is eligible for defence service sick leave credits when the Department of Veterans Affairs (DVA) has certified that an employee's medical condition is as a result of either:
- a) war-like service; or
  - b) non-war like service.
- 68.2 An eligible employee can get 2 types of credits:
- a) an initial credit of 9 weeks (45 days) defence service sick leave (pro-rata for part-time employees) will apply as at the following dates, whichever is later:
    - i. they start employment with the APS; or
    - ii. DVA certifies the condition; and
  - b) an annual credit of 3 weeks (15 days) defence service sick leave (pro-rata for part-time employees).
- 68.3 An employee can use their defence service sick leave when a recognised medical practitioner provides a certificate that says they were away due to their DVA certified medical condition.
- 68.4 Unused annual credits can be built up to 9 weeks.
- 68.5 An employee cannot use annual credits until the initial credit is exhausted.
- 68.6 Defence service sick leave is paid and counts as service for all purposes.



## **69. Cultural, Ceremonial and NAIDOC Leave**

### **NAIDOC Leave**

69.1 First Nations employees may access up to one day per annum, of paid leave, to 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.

69.2 NAIDOC leave can be taken in part days.

### **First Nations ceremonial leave**

69.3 First Nations employees may be granted paid leave for up to 10 days in any period of two years for cultural or ceremonial purposes.

69.4 The Commissioner may approve additional leave for cultural or ceremonial purposes as miscellaneous leave, with or without pay.

69.5 First Nations ceremonial leave can be taken as part days.

69.6 Cultural, First Nations Ceremonial and NAIDOC Leave is in addition to Compassionate (including Bereavement) Leave.

### **Cultural leave**

69.7 The Commissioner may grant up to 3 days of paid leave per calendar year for the purpose of attending significant religious or cultural obligations associated with the employees' particular faith or culture.

69.8 The Commissioner may approve additional leave for cultural purposes as miscellaneous leave, with or without pay.

69.9 Cultural leave can be taken as part days.

69.10 For the avoidance of doubt, this leave does not cover cultural purposes or obligations which are eligible for paid leave under subclauses 69.3 to 69.6.

## **70. Leave in the interests of the Community**

### **Emergency Response Leave**

70.1 In line with section 108 of the FW Act, an employee who engages in an eligible community service activity can get emergency response leave to volunteer for emergency management duties for:

- a) the time engaged in the activity;
- b) reasonable travelling time;

- c) reasonable recovery time; and
- d) regular training.

- 70.2 Full-time and part-time employees will be able to access 20 working days of paid emergency response leave at their full rate of pay per year if required. The Commissioner may provide additional emergency response leave with pay.
- 70.3 For the purposes of subclause 70.2, full rate of pay is to be as if the employee was at work.
- 70.4 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.
- 70.5 Paid leave may be refused where the employee's role is essential to the ATO's response to the emergency.
- 70.6 An employee must provide evidence that the organisation requests their services, when required by the delegate. Employees can provide evidence before or as soon as practical after their emergency service activity.
- 70.7 The ATO may approve reasonable paid or unpaid leave for ceremonial duties and training.
- 70.8 Emergency response leave, with or without pay, will count as service.
- 70.9 Where there is a proclaimed natural disaster, the DC ATOP may approve an additional amount of leave with or without pay.

**Jury duty**

- 70.10 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 apply for leave.
- 70.11 Full and part-time employees will be released from duty on their full rate of pay. Payment for casuals will be as per the relevant state legislation.
- 70.12 For the purposes of subclause 70.11, full rate of pay is to be as if the employee was at work.
- 70.13 The employee is required to inform their manager before they are released from duty and provide evidence of the need to attend.
- 70.14 If the employee receives a payment from the court for attendance (which are not expense related such as allowances and reimbursements), they must repay that amount to the ATO for the period of absence. This will be administered in accordance with the overpayments clause.

### **Blood donation**

- 70.15 An employee can take reasonable time away from duty during their ordinary work hours to donate blood, plasma or platelets. It includes reasonable travel time and the ATO will consider employees on duty.
- 70.16 The employee must inform their manager in advance of when they will be away from work before donating blood, plasma or platelets.

### **Vaccinations**

- 70.17 The ATO will offer annual influenza vaccinations at no cost to all employees.
- 70.18 Where the ATO requires an employee performing a role to be vaccinated for a particular condition, this vaccination will be offered at no expense to the employee.

## **71. Leave to attend proceedings**

- 71.1 An employee giving evidence before a Court, Tribunal or Royal Commission on behalf of the Commonwealth or a Commonwealth party in the course of their duties, will be considered on duty.
- 71.2 An employee who is not covered under subclause 71.1, and is required to give evidence to, appear before or attend to instruct a representative at a Court, Tribunal or Royal Commission in relation to their duties will be released from duty without loss of pay. This includes in proceedings relating to a dispute between the employee and the ATO.
- 71.3 An employee may otherwise be granted paid or unpaid miscellaneous leave by the Commissioner if required to give evidence to a Court, Tribunal or Royal Commission for any other reason. Where approval for unpaid leave is given, the employee may elect to use accrued annual leave, flex leave or time off in lieu.
- 71.4 The Commissioner may refuse to release an employee from duty having regard to business requirements and whether the employee's attendance is necessary for the Court, Tribunal or Royal Commission hearing.
- 71.5 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.

## **72. Miscellaneous Leave**

- 72.1 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.
- 72.2 If leave is granted without pay, the leave may count as service for some or all purposes.

- 72.3 Casual employees will be entitled to paid Miscellaneous Leave exclusively for the purposes of family and domestic violence support as outlined in clause 73 and otherwise by Government directive.
- 72.4 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.

### **73. Family and Domestic violence support**

- 73.1 The ATO will provide support for employees affected by family and domestic violence, depending on the employee's circumstances.
- 73.2 The ATO recognises that a holistic approach should be taken to support the employee, appropriate for the employee's individual circumstances.
- 73.3 Family and domestic violence support provisions, including paid leave, are available to all employees covered by this Agreement.
- 73.4 An employee experiencing family and domestic violence is able to access paid miscellaneous leave. Reasons an employee experiencing family and domestic violence may access this leave include, but are not limited to:
- a) illness or injury affecting the employee resulting from family and domestic violence;
  - b) providing care or support to a family or household member who is also experiencing family and domestic violence, and is ill or injured as a result of family and domestic violence;
  - c) providing care or support to a family or household member who is also experiencing family and domestic violence, and is affected by an unexpected emergency as a result of family and domestic violence;
  - d) making arrangements for the employee's safety, or the safety of a close relative;
  - e) accessing alternative accommodation;
  - f) accessing police services;
  - g) attending court hearings;
  - h) attending counselling; and
  - i) attending appointments with medical, financial or legal professionals.
- 73.5 This entitlement exists in addition to an employee's existing leave entitlements and may be taken as consecutive days, single days or part days and will count as service for all purposes.
- 73.6 Given the emergency context in which leave may need to be accessed, employees can proceed to take the leave and seek approval at a later date, as soon as practicable.
- 73.7 These provisions do not reduce an employee's entitlement to family and

domestic violence leave under the NES.

- 73.8 Paid miscellaneous leave available under this clause is paid for ongoing and non-ongoing employees at their full rate as if they were at work.
- 73.9 Paid leave for casual employees under this clause is paid at their full pay rate for the hours they were rostered to work in the period they took leave.
- 73.10 Evidence may be requested to support the ATO in approving leave. In most cases, this will not be required. Where it is required, this will be discussed with the employee and a statutory declaration is the only form of evidence the ATO will require, unless the employee chooses to provide another form of evidence.
- 73.11 An employee may also choose to provide other forms of evidence, including a medical certificate, or document issued by the Police Service, a Court, a Doctor, district Nurse, a Family Violence Support Service or Lawyer.
- 73.12 The ATO will take all reasonable measures to treat information relating to family and domestic violence confidentially. The ATO will adopt a 'needs to know' approach regarding communication of an employee's experience of family and domestic violence, subject to steps the ATO may need to take to ensure the safety of the employee, other employees or persons, or mandatory reporting requirements.
- 73.13 Where the ATO needs to disclose confidential information for purposes identified in subclause 73.12, where it is possible the ATO will seek the employee's consent and take practical steps to minimize any associated safety risks for the employee and/or privacy breaches.
- 73.14 The ATO will not store or include information on the employee's payslip in relation to the employee's experience of family and domestic violence; any leave accessed for the purposes of family and domestic violence; or support(s) provided by the employer, unless otherwise required by legislation.
- 73.15 Other available support may include, but is not limited to, flexible working arrangements, additional access to EAP, changes to their span of hours or pattern of hours and/or shift patterns and/or location of work where reasonably practicable.
- 73.16 The ATO will acknowledge and take into account an employee's experience of family and domestic violence if an employee's attendance or performance at work is affected.
- 73.17 Further information about leave and other support available to employees affected by family and domestic violence may be found in policy.

## **74. Re-crediting of leave**

- 74.1 When an employee is on:

- a) Annual Leave;
- b) Purchased Leave;
- c) Defence Reservist Leave;
- d) First Nations ceremonial Leave;
- e) NAIDOC Leave;
- f) Cultural leave; or
- g) Long Service Leave; and

becomes eligible for, under legislation or this Agreement:

- h) Personal/carer's Leave;
- i) Compassionate or Bereavement Leave;
- j) Jury Duty;
- k) Emergency Services Leave;
- l) Leave to attend to family and domestic violence circumstances; or
- m) Parental Leave, Premature birth leave, Stillbirth leave or Pregnancy loss;

the affected period of leave will be re-credited.

- 74.2 When an employee is on personal/carer's leave and becomes eligible for parental leave, premature birth leave, stillbirth leave or pregnancy loss leave, the affected period of leave will be re-credited.
- 74.3 Re-crediting is subject to appropriate evidence of eligibility for the substituted leave.

## LEAVE FOR PARENTING PURPOSES

### 75. Parental Leave

- 75.1 A primary caregiver, secondary caregiver and ML Act is defined in the definitions section ([Attachment E](#)).
- 75.2 An employee who is a primary caregiver or secondary caregiver is entitled to parental leave up until 24 months from the date of the child's birth or placement (**parental leave period**). For the avoidance of doubt, this is inclusive of all legislated leave entitlements. The parental leave period does not extend non-ongoing employment where the employment period remaining is less than 24 months. An employee is only eligible for parental leave with pay as either a primary caregiver or a secondary caregiver for the particular parental leave period, and cannot switch roles for the purpose of accessing additional paid leave.
- 75.3 For the pregnant employee, the parental leave period starts on commencement of maternity leave as per ML Act requirements, and ceases 24 months from the date of birth. Medical certification requirements for the pregnant employee will

be as required by the ML Act.

- 75.4 Conditions in this Agreement will continue to apply in circumstances where successor legislation to the ML Act does not provide parental leave conditions included in this Agreement.

**Payment during parental leave**

- 75.5 An employee is entitled to parental leave with pay as per subclauses 75.7 and 75.8 below within the parental leave period. Any further parental leave during the parental leave period is without pay. Unused paid parental leave remaining at the end of the employee’s parental leave period will lapse. An employee may choose to use their accrued paid leave entitlements in accordance with usage and eligibility requirements in this Agreement during the parental leave period that would otherwise be without pay.

- 75.6 Employees newly engaged or who have moved to the ATO from another APS agency are eligible for the paid parental leave in subclauses 75.7 and 75.8 where such paid leave had not already been provided by another APS or Commonwealth employer in the 24 months since the child’s date of birth or placement. If the paid leave used by the employee with the previous Commonwealth or APS employer is less than the limits specified in subclauses 75.7 and 75.8, the balance is available to the employee.

- 75.7 An employee who is a **primary caregiver** as defined in [Attachment E](#) is entitled to parental leave with pay during the parental leave period to a maximum of 18 weeks as provided in Table 1 below.

**Table 1: Primary caregivers – circumstances for paid parental leave**

<b>Paid leave entitlement under the ML Act</b>	<b>Additional parental leave with pay under this Agreement for the primary caregiver</b>
12 weeks’ paid maternity leave, including any reduced paid maternity leave period due to ML Act qualifying period rules	Paid leave to bring the total period of paid parental leave to 18 weeks
No ML Act eligibility or coverage	18 weeks

- 75.8 An employee who is a **secondary caregiver** as defined in [Attachment E](#) is entitled to parental leave with pay during the parental leave period as provided in Table 2 below.

**Table 2: Secondary caregivers – circumstances for paid parental leave**

<b>Period which coincides with the parental leave period for the secondary caregiver</b>	<b>Parental Leave with pay under this Agreement</b>
Date of commencement of this Agreement to 28 February 2025	8 weeks, or top up to 8 weeks where a lesser period of parental leave has already been provided
1 March 2025 to 28 February 2026	11 weeks, or top up to 11 weeks where a lesser period of parental leave has already been provided
1 March 2026 to 27 February 2027	14 weeks, or top up to 14 weeks where a lesser period of parental leave has already been provided
On and from 28 February 2027	18 weeks, or top up to 18 weeks where a lesser period of parental leave has already been provided

75.9 **Flexibility:** Parental leave with pay, whether provided as maternity leave under the ML Act or under this Agreement, can be accessed flexibly during the parental leave period and does not have to be taken in a single block. For the avoidance of doubt, parental leave can be used to replicate a part time work arrangement, and can be taken concurrently with another parent in relation to the same child.

75.10 **Rate of payment** during paid parental leave is the same as for an absence on personal/carer's leave and based on the employee's weekly hours at the time of the absence.

75.11 **Half-pay option:** The payment of any paid parental leave may be spread over a maximum period of 36 weeks at the rate of, no less than, half the normal rate of salary. All paid parental leave counts as service for all purposes, where permitted by legislation.

**Adoption and long-term foster care**

75.12 An employee who is a primary caregiver or secondary caregiver is entitled to parental leave in accordance with this Agreement for adoption or long-term foster care, provided that the child:

- a) is under 16 as at the day (or expected day) of placement;
- b) has not lived continuously with the employee for a period of six months or more as at the day (or expected day) of placement; and
- c) is not (otherwise than because of the adoption) a child of the employee or the employee's spouse or de facto partner.



- 75.13 Documentary evidence of approval for adoption or enduring parental responsibilities under formal fostering arrangements must be submitted when applying for parental leave for adoption or long-term foster carer purposes.

#### **Stillbirth**

- 75.14 Parents of a stillborn child remain eligible for parental leave, except for paid leave for the secondary caregiver which is two weeks.

- 75.15 A stillborn child is a child:

- a) who weighs at least 400 grams at delivery or whose period of gestation was 20 weeks or more;
- b) who has not breathed since delivery; and
- c) whose heart has not beaten since delivery.

#### **Pregnancy loss leave**

- 75.16 A pregnant employee who experiences, or an employee whose partner experiences, pregnancy loss is entitled to one weeks' paid leave. Pregnancy loss is a miscarriage or other loss of pregnancy that occurs between 12 and 20 weeks' gestation that is not a stillbirth.

- 75.17 Pregnancy loss leave is in addition to entitlements to compassionate leave for miscarriage provided under the FW Act and this Agreement.

#### **Premature birth leave**

- 75.18 In circumstances of a live birth before 37 weeks' gestation a pregnant employee, or an employee whose partner has given birth prematurely, is entitled to paid premature birth leave from the date of the child's birth up to just before 37 weeks' gestation. Parental leave with pay is then available from what would have been 37 weeks' gestation in accordance with parental leave in this Agreement, noting the parental leave period commences on the child's date of birth.

#### **Transitional provisions**

- 75.19 Employees eligible for paid leave under the ML Act are required under legislation to use their paid maternity leave first. In this circumstance, the employee may postpone their paid premature birth leave otherwise payable under subclause 75.18 until after the legislated paid maternity leave is used.

#### **Unpaid Parental Leave**

- 75.20 An employee who is entitled to paid leave for parenting purposes 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.

75.21 In addition to the leave available under subclause 75.20, 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.

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

## **76. Returning to work after parental leave**

76.1 On ending leave for parenting purposes, 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 subclause, 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.

76.2 All employees returning from leave for parenting purposes will have access to part time work in accordance with clause 49 until the child has attained school age, if they want it.

76.3 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 F – WORKFORCE PLANNING AND ADJUSTMENT

### 77. Job security

#### **Commitment to ongoing employment and rebuilding APS capacity**

77.1 The APS is a career-based public service. In its engagement decisions, the ATO recognises that the usual basis for engagement is an ongoing APS employee.

#### **Reporting**

77.2 The ATO will report to the NCF on an annual basis, or more frequently if agreed, on the number, duration, classification and location of ongoing, non-ongoing and casual employees engaged by the ATO.

#### **Pathways to permanency**

77.3 The ATO and the APS will comply with the casual conversion provision of the FW Act. In addition, the ATO recognises that a proactive approach, including regularly reviewing casual and non-ongoing arrangements, is both a fair and efficient approach to supporting ongoing employment as the usual form of employment.

### 78. Assignment of duties

78.1 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.

78.2 The ATO may require an employee to perform duties which are typical of the duties completed at a lower classification. This will only be:

- a) in limited circumstances, including for the completion of urgent and temporary priority work; and
- b) for a total of up to eight weeks in any one financial year and may only be extended due to special circumstances, following consultation with the affected employees and their representatives.

78.3 Wherever practicable, the ATO will initially seek volunteers for the lower level duties, prior to directing other employees to undertake the work. In directing other employees to undertake lower level duties, the ATO will have established that it is

not practicable to fill the positions through:

- a) use of HDA; or
- b) reassignment of duties at level; or
- c) the use of non-ongoing employees.

78.4 Where subclause 78.2 applies, the ATO will continue to pay affected employee/s according to their existing classification and pay excess travel time and fares where appropriate.

## **79. Work Level Standards**

79.1 The APS Work Level Standards continue to operate and describe the work at each of the classification levels in this Agreement, consistent with the *Public Service Classification Rules 2000*, made in accordance with section 23 of the PS Act.

## **80. Advancement Programs**

80.1 The ATO will use Advancement Programs (AP) that utilise an ATO advancement broadband.

80.2 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.

80.3 Existing employees who do not successfully complete the requirements of the AP will be assigned duties at the entry level classification of the AP.

80.4 Without limiting subclause 80.1, in the nominal life of this Agreement the ATO will trial the implementation of an advancement program for some specific cohorts of employees within the Service Delivery Group.

Further information on matters including, but not limited to, the advancement program's eligibility, selection, duration, entry and exit classification levels will be detailed in relevant policies and guidelines.

### **Training classifications**

80.5 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.

## 81. Permanent relocation of employees between offices

### Intra-city transfers

- 81.1 This clause applies where the ATO proposes to permanently move employees between buildings in the same city.
- 81.2 Any such move will be voluntary to the fullest extent practicable, having regard to hardship factors of employees and the ATO's business needs.
- 81.3 Hardship factors considered may include, but are not limited to:
- a) Personal circumstances such as caring responsibilities;
  - b) Medical issues;
  - c) Issues arising from a spouse's employment;
  - d) Reasonable travel time;
  - e) Additional costs or financial commitments;
  - f) Education/training commitments;
  - g) Problems in a prior location; and/or
  - h) Childcare arrangements.
- 81.4 If the delegate finds that the relocation would cause hardship for an employee, the ATO, as far as reasonably practicable, will seek alternatives to relocation.
- 81.5 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 central business district (CBD) and a suburb, the notice period will be at least one month unless the employee and the delegate agree to a shorter or longer period.
- Where the factors that give rise to hardship are of a temporary nature the delegate will consider a longer period of notice of the need to move.
- 81.6 Managers may allow employees up to three days paid miscellaneous leave when this is necessary to arrange personal matters associated with the move.
- 81.7 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 4](#). For the purpose of this clause the employee's level is their actual classification level at the date of the move.

### Inter-city transfers

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

## 82. Excess employees

82.1 Clauses 82 to 91 only apply to ongoing employees who are no longer on probation.

### When is an employee excess?

82.2 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;
  - 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.

82.3 Subclause 82.2 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 82.2 a) or b).

## 83. Preventing excess employee situations

83.1 The ATO will, as far as practicable, prevent excess employee situations. This means that amongst other things, the ATO will use an employee retraining/redeployment approach so that employees prepared to acquire new capabilities within an appropriate time can reasonably expect to continue to be employed by the ATO.

83.2 The ATO will consult with employees and their representatives when the provisions of this clause need to be exercised. This will include, but not be limited to:

- a) consultation with employees and their representatives about workforce adjustment issues;
- b) consultation in relation to possible national corporate measures which could be taken to prevent excess employee situations; and
- c) briefings of employees and their representatives to explain the overall funding and likely staffing situation of the ATO.

83.3 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.

- 83.4 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 the work areas where they could be redeployed in their region prior to the ATO filling the opportunity in another way. The assessment for suitability under this clause is not limited to the employee's current work area.
- 83.5 Where there are insufficient volunteers for ongoing job opportunities, the delegate may redeploy an affected employee to any suitable ongoing job.
- 83.6 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.
- 83.7 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.
- 83.8 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 81 will apply.

#### **84. Consultation with employees and their representatives**

- 84.1 If, despite actions taken in accordance with clause 83, 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.
- 84.2 Where the employee and the delegate agree, the consultation period can be extended or reduced.
- 84.3 Apart from employees who express interest in voluntary redundancy, no employee will be notified that they are excess within the consultation period.

## **85. Determination of excess employee**

- 85.1 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.
- 85.2 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.
- 85.3 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.
- 85.4 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;
  - 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.
- 85.5 Once the employee has been provided with the information as set out in subclause 85.4 (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.
- 85.6 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.
- 85.7 If the employee does not respond to the ATO within the two week period



provided in subclause 85.5, they will be taken to have declined the offer.

- 85.8 The ATO will not make a further offer of a voluntary redundancy to the employee at later steps in the process.
- 85.9 Employees who decline the offer of voluntary redundancy will begin a formal retention period, to commence from the day after the offer was declined.

## **86. Retention period**

- 86.1 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.

- 86.2 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 PS Act; 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 PS Act.

- 86.3 Where the delegate and employee agree, the three month period referred to in subclause 86.2 may be reduced.

- 86.4 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**

- 86.5 Where an employee chooses to enter into the retention period provisions under this sub clause, the employee's retention period determined in subclause 86.1 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.
- 86.6 Where an employee elects to enter into the Alternate Retention Period provisions in subclause 86.5 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.
- 86.7 For the purposes of subclause 86.6, the reduction of the employee's ordinary pay will be amortised over the duration of the retention period.
- 86.8 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.

**87. Support for excess employees**

- 87.1 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 4](#).

- 87.2 During any notice or retention periods referred to in clauses 86 and 87:
- 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.
- 87.3 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**

- 87.4 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 91, less the period of employment since the offer of voluntary redundancy was rejected.

**Notice period**

- 87.5 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.

**88. Voluntary redundancy benefit**

- 88.1 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.
- 88.2 [Attachment C](#) lists certain conditions relating to service for redundancy benefit purposes.
- 88.3 The minimum sum payable will be an amount equal to four weeks' salary and the maximum payable will be equal to 48 weeks' salary.
- 88.4 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.
- 88.5 This benefit will be in addition to any payment in lieu of the notice period and accrued Annual, Long Service and Purchased Leave credits.

**89. Involuntary redundancy benefits**

- 89.1 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.
- 89.2 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.

- 89.3 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.

## **90. Salary for calculating benefits**

- 90.1 For calculating redundancy benefits, an employee's salary will include:
- a) HDA, 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 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.

## **91. Income maintenance period**

- 91.1 Where clauses 84 to 90 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.

## **92. Resignation**

- 92.1 An employee may resign from their employment by giving the Commissioner at least 14 calendar days' notice.
- 92.2 At the instigation of the Commissioner, the resignation may take effect at an earlier date within the notice period. In such cases, the employee will receive paid compensation in lieu of the notice period which is not worked.
- 92.3 The Commissioner has the discretion to agree to a shorter period of notice or waive the requirement to give notice.
- 92.4 When an employee dies, or the Commissioner has directed that an employee is presumed to have died on a particular date, the Commissioner

must authorise payments to the partner, dependants or legal representative of the former employee, the amount to which the former employee would have been entitled had they ceased employment through resignation or retirement, or where legislation provides specifically for amounts calculated based on the death of the employee, those amounts. If payment has not been made within a year of the former employee's death, it should be made to their legal representative.

### **93. Termination of employment and reduction in classification**

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

#### **Reduction in classification**

93.2 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**

93.3 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 FW Act; or
- c) on the date of effect of the notice of termination.

93.4 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 FW 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 4.3 neither the APS Code of Conduct or the ATO procedures form part of this Agreement.

- 93.5 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 FW Act.
- 93.6 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 FW Act.
- 93.7 Unless an employee agrees otherwise, 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) on the day paid personal leave credits are exhausted; or
  - c) after expiration of a period of notice required by the FW Act.
- 93.8 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

### 94. Accommodation

- 94.1 The ATO is committed to providing high quality office accommodation that meets the professional needs of employees and the nature of the employees' work.
- 94.2 The ATO will continue to make more effective use of space, greater use of flexible work arrangements and rationalise accommodation holdings. The ATO's default accommodation approach will be unallocated workspaces that are consistent with subclause 94.1.
- 94.3 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.

## **95. Disruptions due to building activity**

- 95.1 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.
- 95.2 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 disruption allowance.
- 95.3 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.

## **96. Use of ICT equipment**

- 96.1 This clause does not apply to the provision of information and communication technology (ICT) equipment for working at home arrangements. Details of ICT equipment provided for working from home arrangements are contained in subclause 51.20.
- 96.2 Appropriate fit for purpose ICT equipment will be supplied for work purposes to enable employees to undertake their job.
- 96.3 Employees may utilise the equipment for incidental personal use in accordance with relevant policies and guidelines.
- 96.4 Further information about the use and supply of appropriate ICT equipment is available in relevant policies and guidelines, including but not limited to policies relating to information security and social media.

## **97. Automated employee monitoring**

- 97.1 Automatic work measurement data may be captured and used by an automated monitoring system.
- 97.2 Prior to the use of a new automatic monitoring system the ATO will consult with relevant employees and their representatives.
- 97.3 Employees will be advised about:
  - a) the use of any automatic monitoring system;
  - b) whether the use of the automatic monitoring system will extend to automatic monitoring of individual performance; and
  - c) the use of data collected by the automated monitoring system.

- 97.4 Employees will have access to data collected by an automated monitoring system about them if requested.
- 97.5 The data collected by an automated monitoring system will not be the sole or primary source of performance assessment.
- 97.6 Employees may access team level work performance data collected by an automated monitoring system.
- 97.7 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.
- 97.8 Access to and use of data under this clause must be consistent with all legislative requirements including those under privacy laws. Performance information that is freely accessible will not identify specific employees.
- 97.9 Systems will not be used to measure the number of keystrokes made by an individual in any given period.



## SECTION G – PERFORMANCE AND CAPABILITY

### 98. Performance Framework

- 98.1 The ATO performance framework will assist employees achieve performance outcomes through continuing collaboration that:
- a) assists employees develop capabilities that align with their career and ATO business objectives;
  - b) operates in a fair and impartial manner, underpinned by principles of procedural fairness and natural justice;
  - c) provides clear and constructive feedback so employees have a clear understanding of their role, and performance standards expected of them;
  - d) shares responsibility for performance including through two-way feedback on performance and provision of resources and support and help to do so;
  - e) ensures communication is open and genuine, so action that needs to be taken by employees around mutual expectations and performance gaps are communicated as soon as practicable after they arise.

#### **Performance and development agreements**

- 98.2 All employees will have a team plan and individual performance and development agreement that is developed, reviewed and updated through discussion with their manager.

Action cannot be taken under subclause 99.2 if an employee does not have a team plan and individual performance and development agreement.

- 98.3 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.
- 98.4 The work performance goals for an employee may include any Key Performance Indicators (KPIs) for the employee's role. KPI's will only be included if they are relevant and appropriate to the employee's role. If a KPI is included, it will be:
- a) developed, reviewed and updated through discussion with the employee and their manager; and
  - b) consistent with their classification level.

- 98.5 Achievement of the work performance 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 gaps as soon as practicable after they arise.

**Recognition**

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

**99. Closing performance gaps**

- 99.1 Employees should be given help at the earliest practicable opportunity to address performance gaps. If a manager forms an opinion that an employee's work performance is at risk of falling, or has fallen, below the general standard expected for that particular job, the manager will discuss this concern with the employee. The discussion may be verbal or in writing or could involve both. The discussion will cover any issues that may be affecting performance and action needed to address the situation. The discussion will be documented.

If action taken under this subclause does not lead to a satisfactory level of performance, a Performance Improvement Plan (PIP) will be implemented under subclause 99.2.

- 99.2 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 will take the form of a PIP that includes role clarification (including the manager's expectation of the role), training, and/or some other support or development activity.

- 99.3 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.

- 99.4 The PIP under subclause 99.2 will generally run for 8 weeks except:

- a) where the delegate determines that a different period is appropriate; and/or
- b) subject to subclause 99.5 and 99.6.

Where the delegate determines that a different period is appropriate, the employee will be provided with written reasons for the chosen period.

- 99.5 The employee may request leave, including but not limited to annual, purchased or long service leave during the PIP, but this will only extend the period if this is agreed by the delegate or the leave was approved prior to the decision to commence the processes under subclause 99.2. Leave for parenting purposes will extend the period of the PIP.
- 99.6 The PIP will be extended if the employee is absent due to Personal Leave in accordance with subclause 65.1, but only if:
- a) each absence is for a period of one day or more; and
  - b) is supported by satisfactory documentation if requested under subclause 65.15.
- 99.7 If the PIP is extended under subclauses 99.5 and/or 99.6:
- a) the period of the PIP will be paused during the period/s of leave taken; and
  - b) the balance of the period of the PIP will immediately recommence upon the employee's return to duty.
- 99.8 If the employee has not achieved a satisfactory performance level within the period of the PIP set under subclause 99.4 then the manager should recommend action be taken under clause 100. The employee will be counselled as to the likely consequences if the employee does not reach the standard expected.
- 99.9 Where in the past six months an employee has had action taken under clause 99.2 and the manager forms the opinion that the employee's performance is again at risk of falling below the general standard expected for that particular job, the manager will discuss their concerns with the employee before taking action under this clause or clause 100.

## **100. Managing underperformance**

- 100.1 This clause only applies to ongoing employees who are no longer on probation.
- 100.2 These underperformance procedures are not to be used where:
- a) it is suspected that an employee has breached the APS Code of Conduct;
  - b) it is reasonably suspected, and a registered health practitioner confirms the employee's physical or mental capacity may be a cause of their unsatisfactory performance;
  - 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; or
  - d) the requirements of clause 99 have not been completed.

- 100.3 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.
- 100.4 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.
- 100.5 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.
- 100.6 The employee may request leave, including but not limited to 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. Leave for parenting purposes will extend the assessment period.
- 100.7 The assessment period will be extended if the employee is absent due to Personal Leave in accordance with subclause 65.1, but only if this is supported by satisfactory documentation if requested under subclause 65.15 for:
- a) a single period of five days or more; and/or
  - b) broken periods totalling to 20per cent 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.

- 100.8 At the end of the formal assessment period, if performance has improved to the standard expected, no further action will be taken.

100.9 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.

100.10 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 subclause 100.11); or
- c) termination of employment on the grounds of unsatisfactory performance of duties.

100.11 An employee who is reduced in salary or classification without consent may request a review of the decision. In accordance with subclause 93.2, the ATO will stay the decision made under subclause 100.10(b) pending the outcome of the primary review.

## **101. Capability development**

101.1

- 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. This includes the ATO ensuring that the needs of diverse employees, part time employees and employees with disabilities are taken into account, in the provision of learning and development activities;
- 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.

101.2 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.

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

101.4 Neither formal nor informal capability assessments will be used for an underperformance process for the purposes of clauses 99 and 100, or disciplinary, redundancy or pay review processes.

- 101.5 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.
- 101.6 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.

## **102. First Nations cultural competency training**

- 102.1 The ATO will take reasonable steps to ensure all substantive, ongoing EL2 employees employed at the commencement of this Agreement or any new substantive, ongoing EL2 employees who commence within the first 6 months of this Agreement will complete relevant First Nations cultural competency training within 12 months of the commencement of the Agreement.
- 102.2 Any new substantive, ongoing EL2 employee who commences after 6 months of the commencement of this Agreement will be required to complete a relevant First Nations cultural competency training course within 6 months of their engagement or promotion.

## **103. Continuing professional development**

- 103.1 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.
- 103.2 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**

- 103.3 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.
- 103.4 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;
  - 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.

103.5 If the ATO is considering the introduction of any new formal qualifications, employees and their representatives will be consulted.

#### **104. Reimbursement of professional membership fees**

104.1 If the Commissioner determines:

- a) that membership of a professional body is a requirement for the performance of an employee's duties the ATO will reimburse the costs associated with the membership of that professional body.
- b) that membership of a professional body
  - i. provides a benefit to the ATO; or
  - ii. is appropriate in the circumstances;

the ATO may reimburse the costs associated with the membership of that professional body.

#### **105. Reimbursement of annual licence or professional practising certificate fees**

105.1 ATO employees will be reimbursed for the payment of annual licence or professional practising certificate fees if:

- a) the licence or practising certificate is a requirement for that employee to undertake their work; or
- b) the Commissioner has determined that it is appropriate in the circumstances.

#### **106. Study Leave and assistance**

106.1 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;
- d) the need for particular consideration to be given to the study activities of First Nations employees; and
- e) any other benefit to the ATO or the employee.

**Leave for full time studies**

- 106.2 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 subclause 106.1.
- 106.3 Leave without pay will count as service for all purposes other than the accrual of Annual Leave and Long Service Leave.
- 106.4 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**

- 106.5 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 subclause 106.1 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.
- 106.6 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 First Nations 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.

## **107. Financial assistance for study**

- 107.1 The ATO will develop and deliver financial assistance programs including but not limited to the Tuition Assistance Program, for employees to position and sustain our workforce to meet future needs.
- 107.2 If an employee's application to participate in a financial assistance program developed under subclause 107.1 is successful they will be provided with:
  - a) a commitment on the level of funding that will be provided to them for the duration of the approved study;
  - b) the funding end date; and
  - c) any ongoing conditions and responsibilities.

## **108. Professional allowance**

- 108.1 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.
- 108.2 The allowance, as set out in [Attachment A, Schedule 4](#) 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.
- 108.3 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 H – DISPUTE RESOLUTION

### 109. Dispute resolution

109.1 If a dispute relates to:

- a) a matter arising under the Agreement; or
- b) the NES;

this term sets out procedures to settle the dispute.

109.2 An employee or union who is covered by this Agreement may initiate and/or be a party to a dispute under this term.

109.3 An employee who is a party to the dispute may appoint a representative for the purposes of the procedures in this term. Representatives will be recognised and dealt with in good faith.

109.4 Parties to the dispute must attempt to resolve the dispute at the workplace level, by discussion between the employee or employees and relevant managers. Parties to the dispute will notify higher level managers to assist in the resolution of the dispute. Parties will give genuine consideration to proposals to resolve the dispute.

109.5 For the purposes of subclause 109.4, 'discussions' means, amongst other things,

- a) discussions based on the provision of information and explanation, cooperation and negotiation;
- b) discussions that are convened as soon as practicable with the appropriate level of ATO management and dealt with in a timely fashion;
- c) ATO confirming in writing the outcome of the discussions.

109.6 If a dispute about a matter arising under this Agreement is unable to be resolved at the workplace level, and all appropriate steps under subclause 109.4 have been taken, a party to the dispute may refer the dispute to the Fair Work Commission.

109.7 The Fair Work Commission may deal with the dispute in 2 stages:

- a) 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
- b) if the Fair Work Commission is unable to resolve the dispute at the first stage, the Fair Work Commission may then:
  - i. arbitrate the dispute; and
  - ii. 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 FW Act. 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 FW Act. Therefore, an appeal may be made against the decision.

109.8 While the parties are attempting to resolve the dispute using the procedures in this term:

- a) an employee must continue to perform their work as they would normally in accordance with established custom and practice at the ATO that existed immediately prior to the dispute arising unless they have a reasonable concern about an imminent risk to their health or safety; and
- b) subject to subclause 109.8(a), 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 work 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.

109.9 The parties to the dispute agree to be bound by a decision made by the Fair Work Commission in accordance with this term.

109.10 Any disputes arising under Australian Taxation Office (ATO) Enterprise Agreement 2017 or the NES that were formally notified under clause 100 of that agreement before the commencement of this Agreement, that remain unresolved at the date of commencement of this Agreement, will be progressed under the dispute resolution procedures in this Agreement.

*Leave of absence to attend proceedings*

109.11 Where the provisions of subclauses 109.1 to 109.6 have been complied with, and to assist in the resolution of the matter, the employee, and/or the union delegate or other employee representative referred to in subclause 109.2, or employee required to provide evidence, will be granted paid time to attend dispute resolution processes and proceedings in the Fair Work Commission arising from referral of the matter in 109.6.

## SECTION I – INDIVIDUAL FLEXIBILITY ARRANGEMENTS

### 110. Individual Flexibility Arrangements

- 110.1 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 agreement 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;
    - vi. leave and leave loading; 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 subclause 110.1 (a); and
  - c) the arrangement is genuinely agreed to by the delegate and the employee.
- 110.2 The ATO must ensure the terms of the individual flexibility arrangement:
- a) are about permitted matters under section 172 of the FW Act;
  - b) are not unlawful terms under section 194 of the FW Act; and
  - c) result in the employee being better off overall than the employee would be if no arrangement was made.
- 110.3 The ATO must ensure that the individual flexibility arrangement:
- a) is in writing; and
  - b) includes the name of the ATO 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;
    - ii. how the arrangement will vary the effect of the terms;
    - iii. 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
    - iv. states the day on which the arrangement commences.

- 110.4 The ATO must give the employee a copy of the individual flexibility arrangement within 14 days after it is agreed to.
- 110.5 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 the employee agree in writing - at any time.
- 110.6 The ATO and employee are to review the individual flexibility arrangement at least every 12 months.

## SECTION J – SPECIFIC TYPES OF EMPLOYEES

### 111. Cadets

- 111.1 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.
- 111.2 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. This does not diminish any entitlements under clause 18 salary setting.
- 111.3 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.
- 111.4 A Cadet will also be entitled to payment of an allowance, at a rate set out in [Attachment A, Schedule 4](#), to provide for books and equipment. The allowance will be paid on the pay day following 1 March in each year.
- 111.5 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 4](#). 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 4](#), they will continue to receive that higher rate of allowance.

The allowance will be paid fortnightly.

### 112. Non-ongoing employment

- 112.1 A non-ongoing employee is defined in [Attachment E](#).
- 112.2 Non-ongoing employees will generally have the same terms and conditions of employment as ongoing employees under this Agreement's terms, except:
- a) Personal Leave accrual; and
  - b) Redundancy provisions, subject to subclause 112.13.
- 112.3 This clause and the clauses relevantly indicated in Column 3, [Attachment D](#) set out the terms and conditions of employment for non-ongoing employees.

#### Regular hours of work

- 112.4 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.

- 112.5 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.
- 112.6 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.

### **Personal Leave**

- 112.7 Subject to subclause 112.9, a non-ongoing employee will be credited with 3.6 weeks of pro-rated Personal Leave based on their initial contract period with the ATO. This will be capped at 3.6 weeks of Personal leave. This will be credited upon the employee's commencement with the ATO.
- 112.8 After the initial contract period or 12 months of continuous employment (whichever is shorter), Personal Leave will accrue daily, credited each monthly anniversary.
- 112.9 When an employee is engaged with the ATO immediately following ongoing or non-ongoing employment, their unused personal leave will be recognised and they will accrue Personal Leave daily, credited each monthly anniversary.
- 112.10 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.

### **Skilling for current job**

- 112.11 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.
- 112.12 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.

### **Redundancy**

- 112.13 If the non-ongoing employee's contract is not permitted by section 333E of the FW Act, then the redundancy provisions at clauses 82 to 90 will apply.
- 112.14 If the redundancy provisions apply to an employee under subclause 112.13, the

ATO must adhere to the consultation requirements at clause 10 and where applicable, the consultation provisions in clause 84.

### **113. Casual (irregular or intermittent) employment**

- 113.1 A casual (irregular or intermittent) employee is defined in [Attachment E](#).
- 113.2 This clause and the clauses relevantly indicated in Column 4, [Attachment D](#) set out the terms and conditions of employment for casual employees. .
- 113.3 A decision to expand the use of casual employees is subject to clause 10 of this Agreement.
- 113.4 The ATO will regularly review the working arrangements of casuals to assess if they are genuinely performing irregular or intermittent duties, and report de-identified outcomes to the National Consultative Forum.
- 113.5 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 113.6.

#### **Hours of work**

- 113.6 A casual employee shall be engaged for a minimum of 3 hours per engagement or shall be paid for a minimum of 3 hours at the appropriate casual rate.
- 113.7 An unpaid meal break of at least 30 minutes must be included after no more than five continuous hours.

#### **Remuneration**

- 113.8 Remuneration for casual employees shall be on an hourly rate of pay. This hourly rate will be the same as for a full-time employee with the addition of a loading of 25 per cent. The hourly rate of pay derived under this subclause is the 'normal hourly rate' for the purposes of this clause.
- 113.9 The casual loading is paid in lieu of payment for public holidays not worked, notice of termination of employment, redundancy benefits and all paid leave entitlements, other than leave required by legislation including long service leave in accordance with the *Long Service Leave (Commonwealth Employees) Act 1976* and leave for family and domestic violence support.

#### **Penalties**

- 113.10 For work performed outside the hours 6.30am to 9.00pm, between Monday and Friday, an additional loading of 15 per cent of the normal hourly rate will be payable.
- 113.11 For work performed on a Saturday, an additional loading of 50 per cent of the normal hourly rate will be payable.



113.12 For work performed on a Sunday, an additional loading of 100 per cent of the normal hourly rate will be payable.

113.13 For work performed on a Public Holiday, an additional loading of 150 per cent of the normal hourly rate will be payable.

**Overtime**

113.14 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.

113.15 Penalty rates (apart from the loading under subclause 113.8) are not payable in respect of any periods compensated for as overtime.

**Periods of service**

113.16 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.

**114. Trainees**

114.1 This clause applies to employees who have a training arrangement with the ATO as defined by section 12 of the FW Act. It does not apply to school-based trainees.

114.2 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**

114.3 Trainees will be paid the minimum salary of the APS1 classification level.

**Training conditions**

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

**Employment conditions**

114.5 Trainees will be full-time employees for a maximum of one year.

114.6 The employment of a trainee will not be terminated without first providing written notice to the trainee and subsequently to the relevant Authority.

114.7 No trainee will work overtime or shiftwork on their own.

**Traineeship reimbursement**

114.8 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.

**115. School-based trainees**

115.1 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.

115.2 A loading of 25 per cent 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.

115.3 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.

# ATTACHMENTS

## ATTACHMENT A

### Schedule 1 – Pay Rates (per annum)

Classification	Pay rate as at 31 August 2023	4.0 per cent salary increase: From the later of commencement of the Agreement or 14 March 2024	3.8 per cent salary increase: From 13 March 2025	3.4 per cent salary increase: From 12 March 2026
<b>APS Level 1</b>				
APS1	\$52,506	\$54,606	\$56,681	\$58,608
APS1	\$54,255	\$56,425	\$58,569	\$60,560
APS1	\$55,715	\$57,944	\$60,146	\$62,191
APS1	\$57,988	\$60,308	\$62,600	\$64,728
<b>APS Level 2</b>				
APS2	\$59,374	\$61,749	\$64,095	\$66,274
APS2	\$60,997	\$63,437	\$65,848	\$68,087
APS2	\$62,588	\$65,092	\$67,565	\$69,862
APS2	\$64,206	\$66,774	\$69,311	\$71,668
APS2	\$65,804	\$68,436	\$71,037	\$73,452
<b>APS Level 3</b>				
APS3	\$67,577	\$70,280	\$72,951	\$75,431
APS3	\$69,323	\$72,096	\$74,836	\$77,380
APS3	\$71,076	\$73,919	\$76,728	\$79,337
APS3	\$72,908	\$75,824	\$78,705	\$81,381
<b>APS Level 4</b>				
APS4	\$75,279	\$78,290	\$81,265	\$84,028
APS4	\$77,658	\$80,764	\$83,833	\$86,683
APS4	\$79,673	\$82,860	\$86,009	\$88,933
APS4	\$81,703	\$84,971	\$88,200	\$91,199
<b>APS Level 5</b>				
APS5	\$83,922	\$87,279	\$90,596	\$93,676
APS5	\$86,538	\$90,000	\$93,420	\$96,596
APS5	\$88,967	\$92,526	\$96,042	\$99,307
<b>APS Level 6</b>				
APS6	\$90,611	\$94,235	\$97,816	\$101,142
APS6	\$92,856	\$96,570	\$100,240	\$103,648
APS6	\$95,390	\$99,206	\$102,976	\$106,477
APS6	\$100,172	\$104,179	\$108,138	\$111,815
APS6	\$104,038	\$108,200	\$112,312	\$116,131

<b>Classification</b>	<b>Pay rate as at 31 August 2023</b>	<b>4.0 per cent salary increase: From the later of commencement of the Agreement or 14 March 2024</b>	<b>3.8 per cent salary increase: From 13 March 2025</b>	<b>3.4 per cent salary increase: From 12 March 2026</b>
<b>Executive Level 1</b>				
EL1	\$116,062	\$120,704	\$125,291	\$129,551
EL1	\$121,298	\$126,150	\$130,944	\$135,396
EL1*	\$126,533	\$131,594	\$136,595	\$141,239
<b>Executive Level 2</b>				
EL2	\$139,677	\$145,264	\$150,784	\$155,911
EL2	\$144,334	\$150,107	\$155,811	\$161,109
EL2	\$148,996	\$154,956	\$160,844	\$166,313
EL2	\$153,657	\$159,803	\$165,876	\$171,516
EL2	\$158,316	\$164,649	\$170,906	\$176,717
EL2	\$162,347	\$168,841	\$175,257	\$181,216
EL2	\$166,376	\$173,031	\$179,606	\$185,713

\* An employee who was at the EL1 transitional pay point in Attachment A, Schedule 1 of the Australian Taxation Office (ATO) Enterprise Agreement 2017 immediately prior to the commencement of this Agreement, will move to the top EL1 pay point on commencement of this Agreement.

<b>Classification</b>	<b>Pay rate as at 31 August 2023</b>	<b>4.0 per cent salary increase: From the later of commencement of the Agreement or 14 March 2024</b>	<b>3.8 per cent salary increase: From 13 March 2025</b>	<b>3.4 per cent salary increase: From 12 March 2026</b>
<b>Cadet (Whilst Undertaking Study)</b>				
Cadet (Study)	\$28,410	\$29,546	\$30,669	\$31,712
Cadet (Study)	\$29,190	\$30,358	\$31,512	\$32,583
<b>Cadet APS (Whilst Undertaking Practical Training in the Workplace)</b>				
Cadet (Practical Training)	\$52,506	\$54,606	\$56,681	\$58,608
Cadet (Practical Training)	\$54,256	\$56,426	\$58,570	\$60,561
Cadet (Practical Training)	\$55,715	\$57,944	\$60,146	\$62,191
Cadet (Practical Training)	\$57,988	\$60,308	\$62,600	\$64,728
<b>APS Level 4</b>				
Information Technology Officer Class 1	\$72,908	\$75,824	\$78,705	\$81,381
Information Technology Officer Class 1	\$75,279	\$78,290	\$81,265	\$84,028
Information Technology Officer Class 1	\$77,658	\$80,764	\$83,833	\$86,683
Information Technology Officer Class 1	\$79,673	\$82,860	\$86,009	\$88,933
Information Technology Officer Class 1	\$81,703	\$84,971	\$88,200	\$91,199
Information Technology Officer Class 1	\$83,922	\$87,279	\$90,596	\$93,676
<b>Executive Level 1</b>				
Public Affairs Officer Grade 3**	\$141,148	\$146,794	\$152,372	\$157,553
<b>Graduate Administrative Assistant</b>				
Graduate Administrative Assistant	\$67,577	\$70,280	\$72,951	\$75,431
Graduate Administrative Assistant	\$69,323	\$72,096	\$74,836	\$77,380

\*\* 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 – Workplace responsibility allowances

Additional Duty	Allowance amount (per fortnight)			
	Rate as at 31 August 2023	Rate on commencement of the Agreement	Rate from 13 March 2025	Rate from 12 March 2026
First aid officer	\$27.26	\$30.51	\$31.67	\$32.75
Site first aid coordinator	\$41.18	\$42.83	\$44.46	\$45.97
Health and safety representative <sup>1</sup>	\$27.26	\$30.51	\$31.67	\$32.75
Health and safety coordinator <sup>1</sup>	\$27.26	\$30.51	\$31.67	\$32.75
Emergency warden <sup>1</sup>	\$16.22	\$30.51	\$31.67	\$32.75
Chief emergency warden <sup>1</sup>	\$41.18	\$42.83	\$44.46	\$45.97
Harassment contact officer <sup>1</sup>	\$27.26	\$30.51	\$31.67	\$32.75
Wellbeing site representative <sup>1</sup>	\$27.26	\$30.51	\$31.67	\$32.75
Mental health first aid officer	-	\$30.51	\$31.67	\$32.75

### Schedule 2 footnotes

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

### Schedule 3 – Departmental Liaison Officer and Community Language

Additional Duty	Allowance amount (per annum)			
	Rate as at 31 August 2023	Rate on commencement of the Agreement	Rate from 13 March 2025	Rate from 12 March 2026
Departmental Liaison Officer <sup>1</sup>	\$22,776	\$23,687	\$24,587	\$25,423
Annual Community Language <sup>2</sup>	\$1,222	\$1,435	\$1,490	\$1,541
Annual Community Language <sup>3</sup>	\$2,433	\$2,870	\$2,979	\$3,080

#### Schedule 3 footnotes

<sup>1</sup> This allowance is calculated annually and paid fortnightly.

<sup>2</sup> This allowance will be paid to an employee who has adequate language skills, as determined by an individual or body approved by the Commissioner, for simple communication. The allowance is calculated annually and paid fortnightly.

<sup>3</sup> This allowance will be paid to an employee who is certified by the National Accreditation Authority for Translators and Interpreters (NAATI) as a Translator or Interpreter at any level; or is assessed to be at the equivalent level by an individual or body approved by the Commissioner. The allowance is calculated annually and paid fortnightly.

**Schedule 4 – Other allowances and reimbursements**

	Rate as at 31 August 2023	Rate on commencement of the Agreement	Rate from 13 March 2025	Rate from 12 March 2026
<b>Assistance with holiday care program costs</b>				
Amount per child per day*	\$23.24	\$24.17	\$25.09	\$25.94
Maximum per family per week*	\$189.06	\$196.62	\$204.09	\$211.03
<b>Additional care costs</b>				
Maximum reimbursement amount	\$93.95	\$97.71	\$101.42	\$104.87
<b>Intra-city relocation</b>				
APS3 or below	\$1,277	\$1,328	\$1,378	\$1,425
APS4 or above	\$849	\$883	\$917	\$948
<b>Field work allowance</b>				
Hourly allowance rate	\$2.09	\$2.17	\$2.25	\$2.33
<b>Cadets</b>				
Annual book and equipment allowance	\$540	\$562	\$583	\$603
Annual living away from home allowance	\$4,691	\$4,879	\$5,064	\$5,236
<b>Support for excess employees</b>				
Excess employee transition and financial	\$2,552	\$2,654	\$2,755	\$2,849
<b>Part day allowance for travel</b>				
EL1 or below	\$73.10	\$76.02	\$78.91	\$81.59



	<b>Rate as at 31 August 2023</b>	<b>Rate on commencement of the Agreement</b>	<b>Rate from 13 March 2025</b>	<b>Rate from 12 March 2026</b>
EL2	\$86.23	\$89.68	\$93.09	\$96.26
<b>EL2 Professional Allowance</b>				
Annual professional allowance	\$1,902	\$1,978	\$2,053	\$2,123

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

### Schedule 5 – 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 2.5 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 holidays for the purpose of this table include:

- a) a public holiday (or another day substituted for a public holiday) consistent with clause 56;
- b) Easter Saturday; and
- c) the first working day following Boxing Day.

#### Restriction allowance

Salary includes any allowance paid in the nature of salary.

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

**Schedule 6 – Transitional pay point arrangements**

The table below sets out the transitional pay point arrangements described in subclauses 14.3 and 14.4 of the Agreement.

<b>Pay point under ATO Enterprise Agreement 2017</b>	<b>Pay point on commencement of this Agreement</b>
<b>Executive Level 2</b>	<b>Executive Level 2</b>
EL2, 1 <sup>st</sup> pay point	EL2, 1 <sup>st</sup> pay point
EL2, 2 <sup>nd</sup> pay point	EL2, 2 <sup>nd</sup> pay point
EL2, 3 <sup>rd</sup> pay point	EL2, 3 <sup>rd</sup> pay point
EL2, 4 <sup>th</sup> pay point	EL2, 4 <sup>th</sup> pay point
EL2, 5 <sup>th</sup> pay point	EL2, 5 <sup>th</sup> pay point
<b>EL2 higher work value pay points</b>	
EL2 higher work value, 1 <sup>st</sup> pay point	
EL2 higher work Value, 2 <sup>nd</sup> pay point	EL2, 6 <sup>th</sup> pay point
EL2 higher work value, 3 <sup>rd</sup> pay point	EL2, 7 <sup>th</sup> pay point

## ATTACHMENT B

### 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) From the commencement of the Australian Taxation Office (ATO) Enterprise Agreement 2024 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

- B) 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.

<b>Locality</b>	<b>Additional annual leave</b>
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 per cent on the additional annual leave.

The payment will be based on the employee’s salary (including any HDA) 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:

<b>Locality</b>	<b>Annual Rate of district allowance</b>	
	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
<ul style="list-style-type: none"> <li>• Eligible dependants or current partner reside with the employee and have an income, if any, that is less than the annual federal minimum wage.</li> <li>• If current partner is also entitled to district allowance, they are not dependants for the calculation of district allowance.</li> </ul>		

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 subclauses 28.1 and 28.2.

## 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:
  - i. the employee lacks, or has lost, an essential qualification for performing his or her duties;
  - ii. 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 PS Act; or
  - iii. 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	Parties to the Agreement	Yes	Yes
3	Operation of the Agreement	Yes	Yes
4	Closed comprehensive Agreement	Yes	Yes
5	NES precedence	Yes	Yes
6	Authority of the Commissioner	Yes	Yes
7	Principles and values-based employment framework	Yes	Yes
8	Respect at work	Yes	Yes
9	Integrity in the APS	Yes	Yes
10	Consultation	Yes	Yes
11	Consultation forum	Yes	Yes
12	Freedom of association and employee representation	Yes	Yes
13	Delegates' rights	Yes	Yes
14	Base rates of pay	Yes	Yes <sup>#</sup>
15	Salary increases	Yes	Yes
16	Salary advancement	Yes	No
17	Payment of salary	Yes	No
18	Salary setting	Yes	Yes
19	Salary on reduction to a lower classification	No	No
20	Salary packaging	Yes	No
21	Superannuation	Yes	Yes
22	Overpayments	Yes	Yes
23	Performance of higher duties	Yes	Yes
24	Workplace responsibility allowances	Yes	Yes <sup>1</sup>
25	Community language allowance	Yes	Yes
26	Departmental Liaison Officer Allowance	Yes	No
27	Motor vehicle allowance	Yes	Yes
28	Relocation costs	Yes	No
29	Removal expenses	Yes	No
30	Temporary accommodation allowance	Yes	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 <sup>#</sup>
35	Emergency duty	Yes	No
36	Restriction duty	Yes	No
37	Shiftwork	Yes	No
38	Travelling allowance	Yes	Yes
39	Air travel	Yes	Yes

#### Attachment D footnotes

<sup>#</sup> Specific clauses related to these conditions are contained within clause 113

<sup>1</sup> Specific conditions for casuals detailed in Clause 24 – Workplace responsibility allowances



Clause number	Clause name	Non-ongoing	Casual
40	Additional care costs	Yes	Yes
41	Excess travel	Yes	Yes
42	Additional conditions for field work	Yes	Yes
43	Workloads	Yes	Yes
44	Hours of work	Yes <sup>2*</sup>	No <sup>#</sup>
45	Flextime	Yes	No
46	EL working patterns	Yes	No
47	Scheduling	Yes	No
48	Rostering	Yes	No
49	Regular part-time employment	Yes <sup>3</sup>	No
50	Job sharing	Yes	No
51	Flexible working arrangements	Yes	Yes
52	Usual location of work	Yes	Yes
53	Lactation and breastfeeding support	Yes	Yes
54	Disaster support	Yes	Yes
55	Employee Assistance Scheme	Yes	Yes
56	Public holidays	Yes	Yes <sup>4</sup>
57	Christmas closedown	Yes	Yes
58	General leave provisions	Yes	Yes <sup>5</sup>
59	Portability of leave	Yes	No
60	Annual Leave	Yes	No
61	Purchased Leave scheme	Yes	No
62	Long Service Leave	Yes	Yes
63	Career Break	No	No
64	Assistance with holiday care program costs	Yes <sup>6</sup>	No
65	Personal Leave	Yes <sup>7</sup>	Yes <sup>8</sup>
66	Compassionate and Bereavement Leave	Yes	Yes <sup>9</sup>
67	Defence Reservist Leave	Yes	No
68	Defence Service Sick Leave	Yes	No
69	Cultural, Ceremonial and NAIDOC Leave	Yes	No
70	Leave in the interests of the Community	Yes <sup>10</sup>	No
71	Leave to attend proceedings	Yes	Yes
72	Miscellaneous Leave	Yes	No
73	Family and Domestic Violence Support	Yes	Yes
74	Re-crediting of leave	Yes	No
75	Parental Leave	Yes	No
76	Returning to work after parental leave	Yes	No
77	Job security	Yes	Yes
78	Assignment of duties	Yes	Yes
79	Work Level Standards	Yes	Yes

\*Specific clauses related to these conditions are contained within clause 112

# Specific clauses related to these conditions are contained within clause 113

<sup>2</sup> Clause 44 – Hours of work (subclauses 44.5, 44.8, 44.9, 44.16, 44.17, 44.18, 44.19, 44.20 only)

<sup>3</sup> Clause 49 – Regular part-time employment (excluding subclause 49.24)

<sup>4</sup> Clause 56 – Public holidays (subclause 56.1 only)

<sup>5</sup> Clause 58 – General leave provisions (subclauses 58.7 and 58.8 only)

<sup>6</sup> Clause 64 – Non-ongoing employees will only be eligible for the payment if they have completed 12 months of employment in the ATO

<sup>7</sup> Specific clauses related to accrual of Personal leave are contained in clause 112

<sup>8</sup> Clause 65 – Personal leave (subclauses 65.29 to 65.30 only)

<sup>9</sup> Clause 66 – Compassionate and Bereavement Leave (subclauses 66.4 and 66.8 only)

<sup>10</sup> Clause 70– Leave in the interests of the Community (subclauses 70.11, 70.15 to 70.18 only)

Clause number	Clause name	Non-ongoing	Casual
80	Advancement Programs	No	No
81	Permanent relocation of employees between offices	No	No
82	Excess employees	No <sup>11</sup>	No
83	Preventing excess employee situations	No <sup>11</sup>	No
84	Consultation with employees and their representatives	No <sup>11</sup>	No
85	Determination of excess employee	No <sup>11</sup>	No
86	Retention period	No <sup>11</sup>	No
87	Support for excess employees	No <sup>11</sup>	No
88	Voluntary redundancy benefit	No <sup>11</sup>	No
89	Involuntary redundancy benefits	No <sup>11</sup>	No
90	Salary for calculating benefits	No <sup>11</sup>	No
91	Income maintenance period	No <sup>11</sup>	No
92	Resignation	Yes	No
93	Termination of employment and reduction of classification	No	No
94	Accommodation	Yes	Yes
95	Disruptions due to building activity	Yes	Yes
96	Use of IT equipment	Yes	Yes
97	Automated employee monitoring	Yes	Yes
98	Performance Framework	Yes	No
99	Closing performance gaps	Yes	Yes
100	Managing underperformance	No	No
101	Capability development	No*	No
102	First Nations cultural competency training	No	No
103	Continuing professional development	No	No
104	Reimbursement of professional membership fees	No	No
105	Reimbursement of annual licence or professional practicing certificate fees	No	No
106	Study Leave and assistance	Yes	No
107	Financial assistance for study	Yes	No
108	Professional allowance	No	No
109	Dispute settlement procedures	Yes	Yes
110	Individual Flexibility Arrangements	Yes	Yes
111	Cadets	No	No
112	Non-ongoing employment	Yes	No
113	Casual (irregular or intermittent) employment	No	Yes
114	Trainees	No	No
115	School-based trainees	No	No

\*Specific clauses related to these conditions are contained within clause 112

<sup>11</sup> This clause will be enlivened if subclause 112.13 applies.

<b>Clause number</b>	<b>Clause name</b>	<b>Non-ongoing</b>	<b>Casual</b>
Attachment A	Schedule 1 – Pay Rates (per annum)	Yes	Yes
Attachment A	Schedule 2 – Workplace duties allowances	Yes	Yes
Attachment A	Schedule 3 – Departmental Liaison Officer and Community Language	Yes	Yes
Attachment A	Schedule 4 – Other allowances and reimbursements	Yes	Yes
Attachment A	Schedule 5 – Overtime and penalty rates	Yes	No
Attachment A	Schedule 6– Transitional pay point arrangements	No	No
Attachment B	Remote localities provisions	No	No
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

## ATTACHMENT E

### Definitions

**Agency Head** means the Commissioner of the ATO or the Commissioner's delegate.

**Agreement** means the Australian Taxation Office (ATO) Enterprise Agreement 2024.

**APS** means the Australian Public Service.

**APS agency** means an agency whose employees are employed under the PS Act, including an agency as defined in section 7 of the PS Act whose employees are employed under that Act.

**APS consultative committee** means the committee established by the APS Commissioner to consider matters pertaining to the (APS) employment relationship and of interest to the APS as a whole.

**APS employee** has the same meaning as defined in the PS Act.

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

**Areas of Service Delivery** means an area or function within the Service Delivery Group 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.

**Australian Defence Force Cadets** means the Australian Navy Cadets, Australian Army Cadets, or the Australian Air Force Cadets.

**Bandwidth** means the span of hours during which an employee can perform ordinary hours.

**Broadband** refers to the allocation of more than one approved classification by the Commissioner to a group of duties involving work value applying to more than one classification under sub-rule 9(4) of the *Public Service Classification Rules 2000*. A broadband encompasses the full range of work value of the classifications contained within it.

**Casual employee (irregular or intermittent employee)** means an employee engaged under section 22(2)(c) of the PS Act who:

- a) is a casual employee as defined by the FW Act; and
- b) works on an irregular or intermittent basis.

**Child** means a biological child, adopted child, foster child, stepchild, or ward.

**Classification or classification level** means the approved classifications as set out in rule 5 of 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.

**Current partner** means an employee's current spouse or de facto partner.

**Commissioner** means the Commissioner of Taxation or a person who is delegated or authorised to act on their behalf.

**De facto partner** means a person who, regardless of gender, is living in a common household with the employee in a bona fide, domestic, interdependent partnership, although not legally married to the employee.

**Delegate** means someone to whom a power or function has been delegated.

**Dependant** means the employee's spouse or de facto partner, a child, parent or aged relative of the employee or the employee's spouse or de facto partner, who ordinarily lives with the employee and who is substantially dependent on the employee. Dependant also includes a child of the employee who does not ordinarily live with the employee but for whom the employee provides substantial financial support.

**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** for the purpose of the disruption allowance clause means 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.

**Eligible salary** for the purposes of the career break clause means salary, excluding allowances (except higher duties allowance) before adjustments for salary packaging or purchased leave.

**Eligible service** for the purposes of the salary advancement clause and career break clause is established by reference to subclauses 16.5, 16.6, 16.7 and 58.8.

**EL2 employee** means an employee employed at the substantive EL2 classification.

**Emergency wardens** means floor wardens and wardens of the Emergency Control Organisation.

**Employee** means an employee of the Commonwealth engaged under section 22(2) of the PS Act who is covered by this Agreement (whether full-time, part-time or casual, ongoing or non-ongoing).

**Employee representative** means a person (whether an ATO employee or not) elected or chosen by an employee, or elected or chosen by a group of employees in a workplace, to represent the individual and/or collective views of those employees in relation to the matter under this agreement.

**Employment** means the current period of engagement with the APS.

**Family** means:

- a) a spouse, former spouse, de facto partner or former de facto partner of the employee;
- b) a child, parent, grandparent, grandchild, or sibling of the employee;
- c) a child, parent, grandparent, grandchild, or sibling of a spouse, former spouse, de facto partner or former de facto partner of the employee;
- d) member of the employee's household; or
- e) a person with whom the employee has a relationship of traditional kinship where there is a relationship or obligation, under customs and traditions of the community or group to which the employee belongs.

**Family and domestic violence** has the same meaning as in section 106B(2) of the FW Act.

**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 and superannuation obligations.

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.

**Full-time employee** is an employee whose ordinary hours are 147 hours in a settlement period in accordance with the agreement.

**FW Act** means the *Fair Work Act 2009* as amended from time to time.

**Higher duties** is when an employee is assigned to temporarily perform duties at a higher classification level under the performance of higher duties clause.

**General inconvenience** within the definition of **disruption** means:

- a) overcrowding;
- b) loose electrical wiring; or
- c) reduced or no telephone access if the use is necessary for the performance of duties.

**Household** means 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.

**Loss of amenities** within the definition of **disruption** means loss of access to normal activities such as a tea room, hot water, fridge and change room.

**Manager** means an employee's direct manager who is usually the person to whom an employee reports to on a day-to-day basis for work related matters, and may include a person referred to as a supervisor.

**ML Act** means the *Maternity Leave (Commonwealth Employees) Act 1973* as amended from time to time and any successor legislation.

**Non-ongoing employee** means an employee engaged under section 22(2)(b) of the PS Act, for a specified term or for the duration of a specified task, and consistent with the FW Act.

**NES** means National Employment Standards at Part 2-2 of the FW Act.

**Ongoing employee** means an employee engaged under section 22(2)(a) of the PS Act.

**Ordinary hours, duty or work** means an employee's regular hours worked in accordance with this Agreement and does not include additional hours.

**Ordinary Time Earnings** has the same meaning as in section 6(1) of the SGA Act.

**Parliamentary Service** means employment under the *Parliamentary Services Act 1999*.

**Partner** means a current or former spouse or current or former de facto partner.

**Part-time employee** means an employee engaged to work less than an average of 147 hours in a settlement period in accordance with this Agreement.

**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 PS Act.

**Primary caregiver** for the purposes of the parental leave clause means a pregnant employee with an entitlement under the ML Act, or an employee other than a casual employee who has primary care responsibility for a child who is born to them or who is adopted or in long-term foster care as per the clauses on adoption and long-term foster care in this Agreement.

**PS Act** means the *Public Service Act 1999* as amended from time to time.

**Relevant employee** means an affected employee.

**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).

**Secondary caregiver** for the purposes of the parental leave clause means an employee, other than a pregnant employee or casual employee, who has secondary care responsibility for a child who is born to them, or for a child who is adopted or in long-term foster care as per the clauses on adoption and long-term foster care in this Agreement.

**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.

**SGA Act** means the *Superannuation Guarantee (Administration) Act 1992* as amended from time to time.

**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 a class-free period where students focus on study and exam preparation.

**Unallocated workspaces** for the purposes of the accommodation clause means office accommodation where the ratio can be less than one desk per person.



## Signature Page

Signed for and on behalf of the Commonwealth of Australia as represented by the Australian Taxation Office as the employer, by Rob Heferen, Commissioner of Taxation, Level 10, 26 Narellan Street Canberra ACT 2600.

Authority to sign: Agency Head


Signature:  \_\_\_\_\_

Date: 12 March 2024

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Signed on behalf of the CPSU by Beth Vincent-Pietsch, National Deputy President, Community and Public Sector Union, 4/224 Bunda Street, Canberra City ACT 2601.

Authority to sign: As National Deputy President, Ms Vincent-Pietsch has authority to sign the document on behalf of the CPSU. The CPSU was a bargaining representative for employees in relation to the Australian Taxation Office (ATO) Enterprise Agreement 2024 and is signing this document as a representative of employees covered by the Agreement.

Signature:  \_\_\_\_\_

Date: 08 March 2024

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Signed on behalf of the ASU by Jeff Lavidos, Branch Secretary, Australian Services Union Taxation Officers Branch (ASU), Ground Floor, 116 Queensberry Street, Carlton, VIC 3053.

Authority to sign: As Branch Secretary, Mr Lavidos has authority to sign the document on behalf of the ASU. The ASU was a bargaining representative for employees in relation to the Australian Taxation Office (ATO) Enterprise Agreement 2024 and is signing this document as a representative of employees covered by the Agreement.

Signature:  \_\_\_\_\_

Date: 07 March 2024

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