



December 10, 2025

VIA E-MAIL

Mr. David P. Traynor
Acting Chief Human Capital Officer
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

RE: Amended National Grievance and Unfair Labor Practice Charge – Violation of Article 18 of the 2025 Addendum to the 2022 National Agreement and 5 U.S.C. § 7116(a)(1), (5) and (8)

Dear Mr. Traynor:

The National Treasury Employees Union (NTEU) hereby files this amended national institutional grievance against the Internal Revenue Service (IRS, Employer, or agency) pursuant to Article 42, Sections 2 and 3 of the parties' 2022 National Agreement (2022 NA) and the 2025 Addendum to the 2022 NA. As set forth below, the IRS has violated Article 18 (Awards), the IRS-NTEU National Performance Awards Agreement ("NPAA"), including addendums, and the Federal Service Labor-Management Relations Statute, 5 U.S.C. § 7101 *et seq.*, as amended ("Statute"). This violation is of a continuing nature.

The agency recently announced that employees who opted into the IRS's Deferred Resignation Program ("DRP") were ineligible for performance awards in accordance with the NPAA. This constitutes a breach of Article 18, Section 2.A.4. Under that provision, bargaining unit employees who have been on the rolls of the IRS for twelve (12) continuous months "as of the last day of the last pay period ending on or before June 30" are eligible for performance awards. As such, DRP applicants are eligible for an NPAA performance award and any other award to which they may be entitled by operation of Article 18. The IRS's breach of Article 18 is also a repudiation of the agreement, which constitutes an unfair labor practice under 5 U.S.C. § 7116(a)(1), (5), and (8).

The IRS's disqualification of employees who opted into DRP also violates the parties' NPAA memoranda of understanding and addendums, which also utilize June 30 as the effective date for performance awards. The IRS's breach of the NPAA memoranda and addendums amounts to a repudiation of the agreement, which constitutes an unfair labor practice under 5 U.S.C. § 7116(a)(1), (5), and (8).

NTEU recently learned that the IRS has also improperly denied awards to employees who applied for DRP *but were denied* (and thus remained IRS employees after DRP). This is also a breach of Article 18, Section 2.A.4, and the NPAA memoranda of understanding and addendums. The IRS's breach of Article 18 and the NPAA memoranda of understanding and addendums with respect to employees who applied for and were denied participation in DRP is also a repudiation of the agreement, which constitutes an unfair labor practice under 5 U.S.C. § 7116(a)(1), (5), and (8).

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To remedy these violations, NTEU requests that IRS immediately: (i) cease and desist from violating Article 18, the NPAA memoranda of understanding and addendums, and the Statute; (ii) return to the *status quo ante*; (iii) make whole any impacted bargaining unit employees who have been harmed by the IRS's violation; (iv) post a notice signed by the Commissioner or Acting Commissioner of the IRS in a prominent place at each agency facility, stating that the IRS has violated the Statute; (v) pay NTEU reasonable attorney fees to which it may be entitled pursuant to the Back Pay Act (5 U.S.C. § 5596); and (vi) grant to NTEU any other appropriate remedies that are authorized by law, rule and regulation.

Information Requested

Pursuant to 5 U.S.C. § 7114(b)(4), NTEU requests the following information, documents, and other materials, including e-mails, which are needed to process this grievance, to identify the employees on whose behalf the grievance is filed, and to adequately represent those employees.

1. A list of all employees who accepted DRP that had at least twelve (12) continuous months on IRS rolls as of the last day of the last pay period that ends on or before June 30, 2025, including for each employee the applicable NPAA award pool they would have been in and the cutoff score of all such pools.
2. For the employees identified in response to request 1, a spreadsheet containing the information necessary to calculate the performance award to which they are or would have been entitled had they not accepted DRP.
3. A list of all employees that applied for and were denied DRP that had at least twelve (12) continuous months on IRS rolls as of the last day of the last pay period that ends on or before June 30, 2025, including for each employee the applicable NPAA award pool they would have been in and the cutoff score of all such pools.
4. For the employees identified in response to request 3, a spreadsheet containing the information necessary to calculate the performance award to which they are or would have been entitled had they not accepted DRP.

NTEU requests a meeting pursuant to Article 42, Section 3 of the 2022 NA within twenty (20) workdays of this filing. Our representative in this matter will be National Negotiator Jack Jarrett, who may be reached via e-mail at jack.jarrett@nteu.org.

Sincerely,



Doreen P. Greenwald
National President

cc: Allan Feldman, IRS LERN
Aishadia Alexander, IRS LERN
Jack Jarrett, NTEU National Negotiator
Rani Rolston, NTEU Deputy Director of Negotiations
Ken Moffett, Jr., NTEU Director of Negotiations