



February 27, 2026

VIA ELECTRONIC MAIL

Mr. Alexander C. Kweskin
Chief Human Capital Officer
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

RE: Purported Termination of Collective Bargaining Agreement

Dear Mr. Kweskin:

This afternoon, you sent a memorandum to NTEU which purported to terminate the IRS's collective bargaining agreement (CBA) with the National Treasury Employees Union (NTEU). The IRS cannot lawfully terminate its CBA with NTEU because NTEU remains the exclusive representative of its bargaining unit employees.

Litigation over Executive Order No. 14,251, *Exclusions from Federal Labor-Management Relations Programs*, continues. A federal district court judge ruled that the Order is likely unlawful and preliminarily enjoined its implementation.¹ While NTEU's preliminary injunction was stayed pending appeal, it was not vacated—and whether it will be put into effect again remains a live issue. That is likely one reason why OPM previously advised, back in August 2025, that agencies should not attempt to terminate or repudiate their CBAs with NTEU.² While OPM's view changed on February 13, the status of NTEU's litigation against the Executive Order has not. It remains to be seen whether NTEU's challenge to the Executive Order's legality will succeed.

While the IRS has purported to terminate its CBAs with NTEU, it cannot lawfully do so, and that CBA remains in effect. The IRS cannot unilaterally end a CBA with the exclusive representative of its bargaining unit; to the contrary, the IRS must have a CBA with that exclusive representative. 5 U.S.C. § 7114. And regardless of whether the IRS continues to *recognize* NTEU as the exclusive representative of its bargaining unit employees, there is no dispute that the Federal Labor Relations Authority *certified* that status long ago, as your

¹ *NTEU v. Trump*, 780 F. Supp. 3d 237 (D.D.C. 2025).

² Gov't Br. at 9 n.2, *NTEU v. Trump*, 25-5157 (D.C. Cir. Sept. 9, 2025) (quoting OPM guidance).

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memorandum acknowledges, and has taken no action to undo it. So, under Section 7114 of Title 5, the IRS must maintain its CBA with NTEU and cannot purport to end it. The CBA will thus remain in force.

Sincerely,

A handwritten signature in black ink, appearing to read "Doreen P. Greenwald". The signature is fluid and cursive, with the first name being the most prominent.

Doreen P. Greenwald
National President

cc: Paras Shah, General Counsel
Dan Kaspar, Director of Field Operations & Organizing
Ken Moffett, Director of Negotiations