



March 26, 2025

VIA ELECTRONIC MAIL

Mr. Cesar Olmos
Director, Labor & Employee Relations
Finance & Management
Office of Chief Counsel, IRS
Suite 2400
200 West Adams Street
Chicago, IL 60606

**RE: National Grievance and Unfair Labor Practice Charge — Agency's
Violations of the Parties' 2025 National Agreement and 5 U.S.C. §
7116(a)(1), (5), (7) and (8)**

Dear Mr. Olmos:

The National Treasury Employees Union (NTEU or Union) hereby files this national grievance and national institutional grievance on behalf of all affected bargaining unit employees pursuant to Article 34, Institutional Grievance Procedure and National and Consolidated Grievance Procedures, of the 2025 National Agreement (2025 NA) between the Office of Chief Counsel (Counsel or agency) and NTEU.

On February 27, 2025, Counsel notified NTEU National that starting March 10, 2025, pursuant to a Department of the Treasury policy that was not included in the notice and Counsel had not seen yet, all employees would be directed to report to the office five (5) days per week. On February 28, 2025, NTEU advised Counsel that many of the posts of duty (POD) did not have sufficient space and/or internet access to accommodate all the employees being directed to report to the office and requested a copy of the agency's office space plans.

On March 3, 2025, Counsel emailed NTEU with a copy of the February 28, 2025, Memo with Treasury's Plan to Return to the Workplace and referenced the January 20, 2025 Presidential Memorandum, Return to In-Person Work and related guidance from OPM and OMB, and reiterated its directions that Counsel is requiring all employees to report to the office, effective March 10, 2025, pursuant to Article 48, Section 7.D of the parties 2025 National Agreement.

On March 6, 2025, Counsel met with NTEU and acknowledged that four (4) PODs did not have sufficient office space: Detroit, Cincinnati, St. Paul, and Los Angeles. Counsel further explained that due to the space shortages in these locations, their planned office space arrangements included assigning employees to "nonstandard workspaces," such as space in

conference rooms, libraries, file rooms, docket rooms, and/or reception areas, and employees were assigned to office sharing/hoteling arrangements.

Counsel's actions and office space assignments violate Article 46 (Miscellaneous Provisions) and Article 55 (Space Utilization) of the 2025 NA and constitute an unfair labor practice (ULP) in violation of the Federal Service Labor-Management Relations Statute (Statute), 5 U.S.C. § 7116(a)(1), (5), (7) and (8).

Under Article 46, Miscellaneous Provisions, Section 9.A of the 2025 NA, changes in employees' seating arrangements resulting from any changes in office desks and/or space locations will be determined by the impacted bargaining unit employees in the lowest identifiable unit. Article 46, Section 9.C stipulates that if Counsel determines that any offices or desks that were previously occupied by bargaining unit employees will no longer be available to them, notification must be provided to the local NTEU steward at the impacted POD or NTEU Chapter President, prior to implementing changes to that office space, including the reasons for the change, and meet with NTEU to discuss. In addition, Section 10 requires that all employees who handle tax return information have a lockable desk, lockable file cabinet, or a private office.

Under Article 55, Space Utilization, Sections 2.A.1(a) and 2.A.1(b) of the 2025 NA, non-teleworkers and infrequent teleworkers (employees who telework fewer than five (5) days per pay period) are entitled to an assigned workspace for their exclusive use while infrequent teleworkers who telework five (5) days per pay period will be subject to office sharing or hoteling arrangements. Section 2.B.1 provides the process for workspace assignments for employees who no longer frequently telework whereby they are permitted to select an available non-hoteling/non-sharing workspace pursuant to Article 46, Section 9 (referenced above). Prior to the implementation of hoteling or office sharing, Article 55, Section 4.A requires Counsel to provide all impacted bargaining unit employees with fourteen (14) calendar days' notice with a description of the process used to make the seating selections. Section 4.B provides that Counsel will notify the local NTEU stewards in each POD with a list of bargaining unit employees in their PODs on frequent telework, including their entry on duty date, job title, Associate Office/Division, and workspace type (office or cubicle).

Article 46, Section 10 requires that all employees who handle tax return information have a lockable desk, lockable file cabinet, or a private office and Article 55, Section 3.F requires employees who are hoteling be provided with a dedicated lockable storage space.

Counsel failed to provide any notice to the impacted bargaining unit employees and NTEU regarding the changes to office space, workstations, and hoteling assignments prior to implementation; the seating arrangements were unilaterally determined by Counsel, not the impacted bargaining unit employees; and many of the impacted employees do not have a lockable desk, file cabinet, or a private office. The agency's actions are egregious violations of Articles 46 and 55 of the 2025 NA and such clear and patent breaches of the parties' agreement constitute a repudiation of its terms, which is an ULP in violation of the Statute, 5 U.S.C. § 7116(a)(1), (5) and (8). Lastly, to the extent that Counsel may claim reliance on the January 25, 2025, Presidential Memorandum and implementing OPM guidance as authority for its actions, the

directive is an ULP under 5 U.S.C. § 7116(a)(7), which states that it is an ULP to enforce rules or regulations that conflict with any preexisting applicable collective bargaining agreement.

To remedy these violations, NTEU requests that Counsel: (1) rescind the office space changes and workstation assignments, to the extent it applies to NTEU bargaining unit employees; (2) issue a message clarifying that the impacted employees are not required to report to their assigned workstations until proper notice is provided pursuant to Articles 46 and 55 of the 2025 NA; (3) permit the impacted employees to telework until appropriate office space and workstations are assigned; (4) post a notice signed by the Chief Counsel admitting that the agency violated the Statute by repudiating the parties' 2025 NA; and (5) any other remedy deemed appropriate.

NTEU requests a meeting pursuant to Article 34, Sections 3 and 4, within fourteen (14) days of this filing. NTEU's representative in this matter will be Jake DiMarzio, National Negotiator. Please contact him via email at Jake.DiMarzio@nteu.org to schedule a meeting.

Sincerely,

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

Doreen P. Greenwald
National President

cc: Edith Shine, IRS Chief Counsel
Jake DiMarzio, National Negotiator, NTEU
Ken Moffett, Director of Negotiations, NTEU
Rani Rolston, Deputy Director of Negotiations, NTEU