



March 27, 2025

VIA ELECTRONIC MAIL

Max R. Wyche
Acting Chief Human Capital Officer
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

RE: Amended National Grievance and Unfair Labor Practice Charge — Violations of Articles 15 (Reassignments/Realignments and Voluntary Relocations), and 50 (Telework)

Dear Mr. Wyche:

The National Treasury Employees Union (NTEU) hereby submits this amendment to the national institutional grievance regarding temporary hardship telework filed March 20, 2025. This grievance is filed pursuant to Article 42, Sections 2 and 3 of the parties' 2022 National Agreement (2022 NA) and the 2025 Addendum to the 2022 NA on behalf of bargaining unit employees. As set forth below, the Internal Revenue Service (IRS or agency) has breached Article 15, Section 9 of the 2022 NA and Article 50, Section 2 of the 2025 Addendum; violated the Federal Service Labor-Management Relations Statute (the statute) and the Rehabilitation Act of 1973, as amended, 29 U.S.C. § 701 *et seq.*, and any other section, article, law, rule or regulation that may apply, by denying, restricting or revoking the temporary hardship telework rights of employees.

On February 28, the IRS notified NTEU that it was implementing a Department of the Treasury directive titled, "Plan to Return to the Workplace," issued that day. The directive cited the January 20, 2025, Presidential Memorandum (PM) as authority to terminate all telework and remote work agreements in March 2025.

NTEU recently learned that, pursuant to the Treasury Directive and PM, the IRS has begun cancelling, revoking and otherwise denying temporary hardship telework. Article 15, Section 9.A.1. states, "Where an employee is experiencing a temporary hardship, the employee may request a temporary Telework arrangement. The Employer will make every reasonable effort to approve a temporary Telework location, including to another IRS POD, to accommodate the temporary hardship." In addition to Article 15, Section 9, the parties agreed in Section 2.J of Article 50 (Telework) that employees may seek and be approved for a temporary exception to the Article 50 reporting requirement for medical reasons. Section 2J states, "Consistent with 5 C.F.R. § 531.605, an employee may request a temporary exception to the twice-per-pay-period reporting requirement to recover from an injury or medical condition under the Temporary Hardship program pursuant to Article 15, Section 9." Such requests are being denied by the IRS. The agency's denial of and failure to grant legitimate temporary hardship telework violates these sections, as well as the Rehabilitation Act. The agency must engage in the interactive process with any employee requesting a temporary hardship under Article 50, Section 2.J based on an "injury or medical condition," and

those requests must be evaluated and determined under the Rehabilitation Act's requirements. The IRS's blanket denials of all requests for temporary hardship telework, without consideration or engaging in an interactive dialogue with employees suffering from medical conditions to assess whether they may be qualified individuals who can perform the essential functions of their jobs with a reasonable accommodation violate the Rehabilitation Act.

The agency's actions also constitute a repudiation of Articles 15, Reassignment, and 50, Telework, of the 2022 NA and 2025 Addendum, in violation of 5 U.S.C. § 7114(a)(1), which is an unfair labor practice under 5 U.S.C. § 7116(a)(1), (5) and (8). Lastly, to the extent that the IRS claims the PM has the effect of a government-wide rule or regulation, the agency's action is an unfair labor practice under 5 U.S.C. § 7116(a)(7), which states that it is an unfair labor practice to enforce rules or regulations that conflict with any preexisting, applicable collective bargaining agreement.

To remedy these violations, NTEU requests that the IRS: (1) immediately cease and desist from violating the Rehabilitation Act, Article 15, Section 9 and Article 50, Section 2 of the 2022 NA and 2025 Addendum; (2) immediately reinstate temporary hardship telework for employees who have been approved for the exception based on their medical condition and grant proper requests for temporary hardship telework that are made under either Article 15, Section 9 or Article 50, Section 2; (3) restore all leave, or award the value of, with interest for all employees affected by the agency's failure to provide temporary hardship telework pursuant to the Rehabilitation Act, including compensation for all adverse tax consequences, if any, for any lump sum award; (4) pay all pecuniary damages, with interest to each employee negatively affected by the agency's failures to provide proper temporary hardship telework pursuant to the Rehabilitation Act, including, but not limited to back pay, with interest, for all hours any employee was unable to work because of the agency's violations, all medical and other expenses incurred by any employee because of the agency's violations, and all other pecuniary damages suffered by any employee because of the agency's violations; (5) pay non-pecuniary damages up to the statutory maximum of \$300,000 to each impacted employee for the agency's failure to grant proper temporary hardship telework; (6) award attorney's fees and costs to NTEU; (7) post a notice, signed by the Acting Commissioner or Commissioner of the IRS, in an appropriate place that may be viewed by all employees indicating that, by its actions, the agency has violated the statute and interfered with the rights of NTEU and employees in the bargaining unit; and (8) grant any other remedies that may be deemed appropriate under law, rule and/or regulation.

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 Hillary LeBeau, National Negotiator, who may be reached via e-mail at hillary.lebeau@nteu.org.

Sincerely,



Doreen P. Greenwald
National President

cc: Geralda Larkins, Director, IRS LERN
Hillary LeBeau, NTEU National Negotiator
Ken Moffett, NTEU Director of Negotiations
Rani Rolston, NTEU Deputy Director of Negotiations