



July 1, 2025

**VIA ELECTRONIC MAIL**

Mr. David Traynor  
Acting Chief Human Capital Officer  
Internal Revenue Service  
OS:HC:IR Room 3513  
1111 Constitution Avenue, NW  
Washington, DC 20224

**RE: National Grievance and Unfair Labor Practice Charge — Unilateral Change in Working Conditions in Violation of the 2022 National Agreement and 5 U.S.C. § 7116(a)(1), (5), and (8)**

Dear Mr. Traynor:

Pursuant to Article 42, Sections 2 and 3 of the parties' 2022 National Agreement (2022 NA) and the 2025 Addendum to the 2022 NA, the National Treasury Employees Union (NTEU) hereby files this national grievance and unfair labor practice charge against the Internal Revenue Service (hereafter, IRS, Employer, or agency). As set forth below, the IRS has violated Article 47, Mid-Term Bargaining, and Article 54, Duration and Termination, of the 2022 NA and the Federal Service Labor-Management Relations Statute (statute) by unilaterally changing working conditions by eliminating the established practice of paying employees recruitment bonuses or incentives without providing NTEU with notice and the opportunity to bargain. The recruitment bonus practice had been established by the IRS after the passage of the Inflation Reduction Act of 2022, which provided supplemental funding for the IRS to improve tax collection and enforcement through September 30, 2031. The recruitment incentives/bonuses were granted to newly hired employees. Because the violations NTEU alleges are continuing each day and/or week, the grievance and requested remedies are continuing in nature.

Article 47 contains the parties' agreement on Mid-Term Bargaining. Article 47, Sections 1 and 2 require the IRS to provide NTEU with notice and the opportunity to bargain national changes to conditions of employment.

Article 54, Duration and Termination, contains the parties' agreement with respect to past practices. Article 54, Section 2.A provides that all practices not in conflict with the 2022 NA, law, rule, or regulation will continue subject to both parties' right to propose a change. Section 2.B requires the party that seeks to propose a change to or termination of past practices to follow the applicable procedures of Article 47, Sections 1 and 2.

NTEU recently learned that the IRS unilaterally terminated the past practice of paying employees recruitment bonuses or incentives. No notice and an opportunity to bargain were ever provided to NTEU. The IRS's failure to provide NTEU with notice and an opportunity to bargain

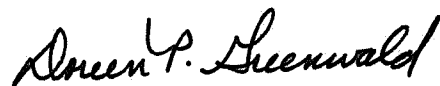
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over these changes constitutes an unfair labor practice pursuant to 5 U.S.C. §7116(a)(1) and (5). The agency's unilateral implementation of these changes without providing NTEU with notice and the opportunity to bargain also are breaches and repudiates Articles 47 and 54 of the 2022 National Agreement, which separately constitute unfair labor practices pursuant to 5 U.S.C. § 7116(a)(1), (5), and (8) of the statute.

To remedy these violations, NTEU requests that the IRS immediately: (i) cease and desist from violating Articles 47 and 54 of the 2022 NA and committing unfair labor practices under the statute; (ii) return to the *status quo ante*; (iii) make all employees whole who have been adversely impacted by the IRS's violations; (iv) post a notice in a prominent place at each agency facility, signed by the Commissioner of the IRS, stating that the IRS has committed an unfair labor practice and thus violated the statute by its actions as alleged herein; (v) pay NTEU reasonable attorney fees in accordance with the Back Pay Act; and (vi) grant to impacted bargaining unit employees and NTEU any other appropriate remedies that are authorized by law, rule and regulation.

NTEU's representative in this matter will be National Negotiator Jack Jarrett. He can be reached via email at [jack.jarrett@nteu.org](mailto:jack.jarrett@nteu.org).

Sincerely,



Doreen P. Greenwald  
National President

cc: Paul Phillips, IRS Workforce Relations Division  
Jack Jarrett, NTEU Negotiator  
Ken Moffett, NTEU Director of Negotiations  
Ryan Soon, NTEU Deputy Director of Negotiations  
Rani Rolston, NTEU Deputy Director of Negotiations