



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: National Grievance and Unfair Labor Practice Charge — Violations of  
Articles 11 and 15 and the Federal Service Labor-Management Relations  
Statute**

Dear Mr. Wyche:

The National Treasury Employees Union (NTEU) hereby files this national institutional grievance pursuant to Article 42, Sections 2 and 3 of the parties' 2022 National Agreement (2022 NA) and the 2025 Addendum to the 2022 NA (2025 Addendum) on behalf of both NTEU and bargaining unit employees. As set forth below, the Internal Revenue Service (IRS or agency) has breached Articles 11 and 15 of the 2022 NA and the 2025 Addendum; and violated the Federal Service Labor-Management Relations Statute (the statute) by failing to abide by the universal workstation standards of Article 11 (Facilities) and denying employees their right under Article 15, Section 1 to select workstations in EOD order.

In Article 11, Section 20A of the 2025 Addendum, the parties agreed to a universal workstation size that is 48 square feet (6'x8'). Article 15, Reassignments/Realignments and Voluntary Relocations, Section 1.B.2 states "[f]or the purpose of this Article, Reassignment/Realignment means: (d) the permanent physical relocation of an employee within their POD, without promotion or demotion." Section 2, Involuntary Reassignments/Realignments, sets forth the process for reassigning/realigning employees. Among other things, the IRS is required to "offer" employees who are being physically relocated "seating assignments in IRS EOD order."

On February 28, the IRS notified NTEU that it was implementing a Department of the Treasury directive titled "Plan to Return to the Workplace," and the changes would go into effect in March. In Phase 1 of the directive, all regular/recurring telework agreements were cancelled on or about March 8, 2025, and employees were directed to report to offices 100% of the time as of March 10, 2025. In addition, the remote work agreements of employees that permitted them to work from a location that is within 50 miles of their office were also cancelled on or about March 9, and they were directed to report to an assigned office 100% of the time starting on March 10, 2025. The IRS and the Treasury directive pointed to the January 20, 2025 Presidential Memorandum (PM) and implementing Office of Personnel Management guidance, as authority for its actions.

In directing employees to return to the office, employees were assigned new workstations by FMSS; they were not offered seating in IRS EOD order. Instead, the IRS unilaterally determined where employees would work. In addition, the IRS has placed many impacted bargaining unit employees in space referred to as “non-standard workspace,” which includes conference rooms, training rooms, and other space. Such space does not meet the universal workstation size requirements of Article 11, Section 20 and, as such, violates Article 11, Section 20 of the 2025 Addendum.

The agency’s actions also constitute a repudiation of Articles 11 and 15 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 its actions are required by an executive order (EO) or Presidential Memorandum, and such an EO or 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: (i) immediately cease and desist from violating Articles 11 and 15 of the 2025 Addendum to the 2022 NA and 5 U.S.C. § 7116(a)(1), (5) and (8); (ii) *status quo ante*, i.e., that employees be returned to their telework or remote work agreements until they have been granted the option to select their seating assignment pursuant to Article 15, and there are sufficient workstations that meet the requirements of Article 11, Section 20; (iii) 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 (iv) 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 Aliza Chesler, Assistant Counsel, who may be reached via e-mail at [aliza.chesler@nteu.org](mailto:aliza.chesler@nteu.org).

Sincerely,



Doreen P. Greenwald  
National President

cc: Geralda Larkins, Director, IRS LERN  
Aliza Chesler, NTEU National Negotiator  
Ken Moffett, NTEU Director of Negotiations  
Ryan Soon, NTEU Deputy Director of Negotiations