



STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT

Office of Labor Relations

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OFFICE OF THE HOUSE CLERK
FREDERICK J. JORTNER CLERK

March 18, 2019

Frederick Jortner
Clerk of the House
State Capitol
Hartford, CT 06106

SUBJ: SUBMISSION of A Tentative Agreement between the State of Connecticut and the Administrative and Residual (P-5) Bargaining Unit (Tax Attorney Classifications).

Dear Mr. Jortner:

In accordance with Section 5-278(b) of the Connecticut General Statutes, the Office of Labor Relations hereby files with the Clerks of the House of Representatives and of the Senate, a Tentative Agreement between the State of Connecticut and the Administrative and Residual (P-5) Union on behalf of their members. The Tentative Agreement represents the conclusion of Impact Bargaining on the inclusion of the Tax Attorney Classifications into the current Administrative and Residual (P-5) contract effective upon Legislative approval through June 30, 2021.

Also enclosed is the Supersedence Appendix and the Office of Policy and Management's statement of the estimated costs necessary to implement the award.

Sincerely,

A handwritten signature in black ink, appearing to read "S. Fae Brown-Brewton", written over a horizontal line.

S. Fae Brown-Brewton
Undersecretary for Labor Relations

Melissa McCaw Secretary, OPM
Paul Potamianos, Budget
Gregory Messner, Budget
Carolyn Mercier, Comptrollers' Office
Office of Fiscal Analysis
John DiSette, A&R President

TENTATIVE AGREEMENT

In resolution of the Impact Bargaining regarding employees in the Tax Attorney Job classification series, the State and the Union hereby agree as follows:

Compensation:

Salary Group Placement: Effective upon legislative approval, employees in the classifications of Tax Attorney 1, Tax Attorney 2 and Tax Attorney 3, shall be compensated utilizing the current "MP" range salary schedules, but they shall be retitled "AR" in lieu of "MP" as it pertains to these individuals.

| Name | Job Title | Current Salary | | Proposed Salary | |
|------------------|-------------|-------------------------|-----------------|---------------------|--------|
| | | Current Salary Schedule | Salary Schedule | Current Annual Rate | Change |
| Dayton, M. | Tax Atty. 3 | MP 68 | AR 68 | \$104,596.00 | 0 |
| McKenzie, E. | Tax Atty. 2 | MP 67 | AR 67 | \$93,896.00 | 0 |
| Raymond, C. | Tax Atty. 2 | MP 67 | AR 67 | \$102,106.00 | 0 |
| Sims, S. | Tax Atty. 2 | MP 67 | AR 67 | \$123,330.00 | 0 |
| Morrison, J. | Tax Atty. 2 | MP 67 | AR 67 | \$128,027.00 | 0 |
| Cheryl Povilonis | Tax Atty. 2 | MP 67 | AR 67 | \$93,896.00 | 0 |

It is acknowledged that the classification of Tax Attorney 1 is currently within the salary range of MP-62, and for purposes of this Agreement, it shall be retitled "AR" in lieu of "MP" for any employee hired as a Tax Attorney 1 in the future.

Incremental Movement: Effective January 1, 2020, Tax Attorneys shall receive a two percent (2.0%) incremental increase in their salary not to exceed the top of the range. Effective with the payroll period that includes January 1, 2021, Tax Attorneys shall receive a two percent (2.0%) incremental increase in their salary not to exceed the top of the range. If any employee, by application of the incremental increases described above, exceeds the top of the range, said employee shall be paid the amount up to the top of the range, and the remainder of the two percent (2.0%) shall be paid as a lump sum payment. Employees at the top of the range shall be deemed to be on the top step of the pay plan.

Effective upon legislative approval, all full time permanent Tax Attorneys who were employed on or before July 1, 2018, and remain employed as such, shall be paid a two thousand dollar (\$2,000.00) one-time payment or top step payment plus one thousand

(\$1,000.00) if the lump sum payment for employees at the maximum of the salary range is greater. The top step lump sum payment shall be paid on the employee's anniversary date. Said payment shall be pensionable in accordance with the Plan's normal rules. Said payment shall be prorated for part time employees.


Vacation Accrual: The Tax Attorneys, identified above, are currently assigned to the managerial pay plan and receive managerial benefits. Those who have accumulated more than five hundred sixty (560) hours or seventy (70) days of vacation time, as *of the date of legislative approval of this Agreement, such number of days shall be the maximum accumulation, and payout upon separation, for these employees.* Should their vacation accrual ever drop to the maximum rate per Article 18 Section 2 of the A&R Contract, their maximum vacation accrual shall be as prescribed by the A&R Contract.

Overtime: In accordance with Article 16 Section 5(D) of the A&R Contract, the Tax Attorneys shall be classified as Exempt Employees. They are, therefore, eligible to accumulate Compensatory Time, on an hour for hour basis when said overtime is required and authorized by management.

Longevity: The *current* Tax Attorneys will be eligible for longevity payments as prescribed by the contract for employees on Salary Group AR 32, in accordance with existing practice, except as provided otherwise in this agreement. No employee in the classification of Tax Attorney, first hired on or after July 1, 2011 shall be entitled to a longevity payment; provided, however, any individual hired on or after said date who shall have military service which would count toward longevity under current rules shall be entitled to longevity if they obtain the requisite service in the future.

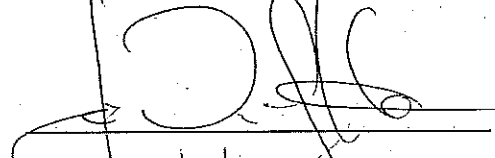
Other Terms and Conditions: All economic items shall be effective upon legislative approval of this Agreement, and there shall be no retroactive compensation or payments except lump sum payments at the maximum of the salary range and longevity payments shall be made retroactive to January 1, 2018 to eligible employees. For longevity calculation purposes, they shall be deemed to be on salary group AR 32. Except as otherwise provided herein, the terms of the 2016-2021 A&R Contract shall apply to the Tax Attorneys.

FOR THE STATE:



Date: 3-11-19

FOR THE UNION:



Date: 3/11/19

SUPERSEDEENCE APPENDIX*
TAX ATTORNEYS
ADMINISTRATIVE AND RESIDUAL EMPLOYEES UNIT (P-5)
COLLECTIVE BARGAINING AGREEMENT
(EFFECTIVE JULY 1, 2016 TO JUNE 30, 2021)*

| NEW PROVISION | CONTRACT REFERENCE | STATUTE OR REG. AMENDED |
|--|----------------------|--|
| Temporary and Durational Employee and Positions defined | Article 2 Sec. 3 | C.G.S. 5-235 C.G.S. 5-196(20) 5-196(26) |
| Re-employed employee may purchase the vacation accrual paid out | Article 15 Sec. 13 | C.G.S.5-252 |
| When Governor declares a delayed opening before 11:00 a.m. Employees may not arrive after 11:00 a.m. per existing language | Article 16 Sec. 6 | C.G.S. 5-238 C.G.S. 5-245, Reg. 5-238-2 (b), Reg. 5-238-3 |
| When all or part of a shift is cancelled by Governor or designee, essential employees shall receive compensatory time in addition to pay for hours worked | Article 16 Sec. 7 | C.G.S. 5-238, C.G.S. 5-245, Reg. 5-238-2 (b), Reg. 5-238-3 |
| When all or part of a shift is cancelled by Governor or designee of employee on vacation, said vacation shall not be charged. | Article 18 Sec. 3(b) | Reg. 5-250-5 |
| Sick Family Leave to include mother in law and father in law | Article 19 Sec. 3(b) | Reg. 5-247-4 |
| Funeral leave includes memorial service | Article 19 Sec. 3(d) | Reg. 5-247-4 |
| When all or part of a shift is cancelled by Governor or designee of employee on sick leave, said sick leave shall not be charged. | Article 19 Sec. 5 | Reg. 5-247-8 |
| Longevity payments defined by contract except April 2018 payment delayed until July 2018 | Article 24 | C.G.S 5-213, Reg. 5-213-1 |
| General wage increases effective 7/1/19 and 7/1/20 of 3.5% each year | Article 24 Sec. 1 | CGS 5-200(k) CGS 5-200(m) |
| Annual Increments payable in accordance with existing practice effective 7/1/19 and 7/1/20 | Article 24 Sec. 2 | CGS 5-200(k) CGS 5-200(m) |
| Effective upon Legislative Approval, employees at maximum step shall receive either a, lump sum of 2 ½ % of annual salary plus \$1,000.00 or a \$2,000.00 lump sum payment whichever is greater. All | Article 24 Sec. 2 | CGS 5-200(k) CGS 5-200(m) |

| | | |
|---|------------------------|--|
| other employees shall be paid a \$2,000.00 lump sum payment. (pro-rated for part timers.) | | |
| Bilingual stipend of \$1,000 to employees designated by management | Article 24 Sec. 15 | CGS 5-200(k) CGS 5-200(m) |
| Shoe allowance increase of \$10.00 for employees required to wear safety shoes. | Article 24 Sec. 9 | CGS 5-200(k) CGS 5-200(m) |
| Effective July 1, 2019 the on-call standby/Holiday on-call rates shall increase \$.50 per hour. | Article 24 Sec. 10 | CGS 5-200(k) CGS 5-200(m) |
| Telecommuting, parties shall negotiate a work-at-home program consistent with SEBAC 2017 | Article 46 | C.G.S. 5-248(i) |
| Military leave no less than State or Federal law | Article 38 Sec. 6 | C.G.S. 5-248 (c) C.G.S 27-33 |
| Furlough Days | Article 24 Sec. 15 | C.G.S. 5-248c(a) Reg. 5-248c-2 |
| Vacation leaves and accruals may exceed ten days over limit for one year but not payable upon separation of employment. Employees with excess vacation shall retain that level as the maximum | Article 18 Sec. 2 | C.G.S. 5-250, Reg. 5-250-1, Reg. 5-250-2, Reg. 5-250-5, Reg. 5-250-6 |
| Personal Leave | Article 18 Sec. (3)(b) | C.G. S. 5-250 Reg. Sec. 5-250b |
| Professional Development Fund roll over from year to year during term of agreement. | Article 31 Sec. 6 | C.G.S. 4-89 |
| Except in an emergency, employees shall not work more than 18 hours consecutively. | Article 33 Sec. 5 | C.G.S. CGS 5-238 |
| No layoff of employees from 7/1/17 to 6/30/21 | MOU | C.G.S. 5-241 Reg. 5-241-2 |
| Professional Development Funds may be transferred to Tuition Reimbursement Fund by mutual agreement. | MOU X. | C.G.S. 4-87 |
| Sick Leave to care for Family Member | Art. 19 | C.G.S. § 5-248a Reg. § 5-248b-1 through 5-248b-9 |

*This Supersedence Appendix reflects the Extension of the Current P-5 Contract to the former managerial Tax Attorney Classifications except as provided otherwise in the "Tentative Agreement" language.

OFFICE OF POLICY AND MANAGEMENT
Cost Estimate of Arbitration Award
Dated March 7, 2019

Bargaining Unit: Tax Attorneys
 Period of Contract: July 1, 2016 through June 30, 2021

Number of Full Time Employees: All Funds: 6
 General Fund: 6

Total Annual Wages (26 pay periods) All Funds: \$645,851

| | Annualized Basis (26 Pay Periods for All Years) | | | | |
|---|---|------------------------|---------------------|-------|-------|
| | Percent Increase | | | | |
| | Salary | Gen'l Wage Increase | AI's & Lump Sums | Other | Total |
| Average Annual - All Funds: Prior to New Contract: | \$107,642 | | | | |
| 1st Year Contract: 2016-2017 | \$107,642 | 0.00% | 0.00% | 0.00% | 0.00% |
| 2nd Year Contract: 2017-2018 | \$107,642 | 0.00% | 0.00% | 0.00% | 0.00% |
| 3rd Year Contract: 2018-2019 | \$110,242 | 0.00% | 0.40% | 2.02% | 2.42% |
| 4th Year Contract: 2019-2020 | \$113,390 | 3.50% | 2.00% | 0.65% | 6.15% |
| 5th Year Contract: 2020-2021 | \$119,364 | 3.50% | 2.00% | 0.75% | 6.25% |

FULL-TIME COMPENSATION SUMMARY

| | Prior to <u>Agreement</u> | Financial Impact | | | | | <u>Annualized</u> |
|--|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------|
| | | <u>1st Year 2016-17</u> | <u>2nd Year 2017-18</u> | <u>3rd Year 2018-19</u> | <u>4th Year 2019-20</u> | <u>5th Year 2020-21</u> | |
| All Funds Total Wages and Related Items | \$645,851 | \$0 | \$0 | \$15,603 | \$34,491 | \$70,332 | \$76,260 |
| Fringe Benefits Value of Current Items | | \$0 | \$0 | \$2,301 | \$5,087 | \$10,374 | \$11,248 |
| TOTAL WAGES AND BENEFITS | | \$0 | \$0 | \$17,904 | \$39,579 | \$80,705 | \$87,508 |

OFFICE OF POLICY AND MANAGEMENT

Cost Estimate of Contract

Dated March 7, 2019

| | All Funds Requirement | | | | | | |
|--|-----------------------|-----------|-----------|-----------|-----------|------------|----------|
| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | Annualized | |
| <u>Fiscal Year 2016-2017</u> | | | | | | | |
| SUBTOTAL AGREEMENT ITEMS - 1st YEAR | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| <u>Fiscal Year 2017-2018</u> | | | | | | | |
| SUBTOTAL AGREEMENT ITEMS - 2nd YEAR | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| <u>Fiscal Year 2018-2019</u> | | | | | | | |
| (1) \$2,000 One-time Payment | | | \$11,000 | | | | |
| (2) Lump Sum at Maximum | | | \$2,561 | | | | |
| (3) Longevity | | | \$2,043 | | | | |
| SUBTOTAL AGREEMENT ITEMS - 3rd YEAR | | | \$15,603 | \$0 | \$0 | \$0 | |
| <u>Fiscal Year 2019-2020</u> | | | | | | | |
| (1) 3.5% COLA effective 7/1/2019 | | | | \$22,605 | \$22,605 | \$22,605 | |
| (2) 2% Annual Increment effective 1/1/2020 | | | | \$4,947 | \$10,719 | \$10,719 | |
| (3) Lump Sum at Maximum | | | | \$2,650 | | | |
| (4) Longevity | | | | \$4,289 | | | |
| SUBTOTAL AGREEMENT ITEMS - 4th YEAR | | | | \$34,491 | \$33,324 | \$33,324 | |
| <u>Fiscal Year 2020-2021</u> | | | | | | | |
| (1) 3.5% COLA effective 7/1/2020 | | | | | \$23,771 | \$23,771 | |
| (2) 2% Annual Increment effective 1/1/2021 | | | | | \$5,082 | \$11,010 | |
| (3) Lump Sum at Maximum | | | | | \$3,049 | \$3,049 | |
| (4) Longevity | | | | | \$5,106 | \$5,106 | |
| SUBTOTAL AGREEMENT ITEMS - 5th YEAR | | | | | \$37,008 | \$42,936 | |
| TOTAL CONTRACT ITEMS - ALL FUNDS | \$0 | \$0 | \$15,603 | \$34,491 | \$70,332 | \$76,260 | |
| FRINGE ANALYSIS | | | | | | | |
| Social Security 6.2% | 6.20% | \$0 | \$0 | \$967 | \$2,138 | \$4,361 | \$4,728 |
| Medicare 1.45% | 1.45% | \$0 | \$0 | \$226 | \$500 | \$1,020 | \$1,106 |
| Unemployment 0.23% | 0.23% | \$0 | \$0 | \$36 | \$79 | \$162 | \$175 |
| SERS Normal Cost 6.87% | 6.87% | \$0 | \$0 | \$1,072 | \$2,370 | \$4,832 | \$5,239 |
| TOTAL FRINGE IMPACT | 14.8% | \$0 | \$0 | \$2,301 | \$5,087 | \$10,374 | \$11,248 |
| TOTAL COST OF CONTRACT - ALL FUNDS | | \$0 | \$17,904 | \$39,579 | \$80,705 | \$87,508 | |