



# Members' Briefing REVENUE & CUSTOMS GROUP

To: **All Members in Legacy-Band 'T' grade** (other members for info)

cc: **Branch Secretaries, Group Executive Committee, Equality Chairs, VOAC** (for info)

Can this Briefing be circulated via HMRC IT systems: **NO**

Website: **YES**

Action to be taken: **For the attention of Legacy-Band 'T' members**

Date: **10 January 2023**

Ref: **R&C/MB/003/23**

## **TAX SPECIALIST PROGRAMME TRAINEES** **Final Offer received**

- **Negotiations on Tax Specialist Programme Trainees concludes**
  - **PCS and ARC receive final offer from HMRC**
  - **Joint PCS/ARC members' meetings to be held**

Although the Pay and Contract Reform (PaCR) negotiations concluded in 2021, both PCS and our sister Union, ARC, have continued to meet with the department to resolve the outstanding issue regarding the handling of Band 'T' members being integrated into the standard HMRC grade structure. These negotiations have now concluded, and this briefing both updates members on the final offer received from the department and provides the dates for a series of joint members' meetings to consult members on the offer.

### **PaCR Collective Agreement and TSP Trainees**

The ongoing talks with HMRC stem from the outstanding clause in the PaCR Collective Agreement which stated: "HMRC will consult with ARC and PCS regarding the qualifying criteria for 'Band T' trainees to move to the Senior Officer (if appropriate) and Grade 7 pay ranges."

Throughout the talks, both PCS and ARC have argued that there must be a point during the training programme where Tax Specialist Programme (TSP) trainees are routinely undertaking Senior Officer level work; and therefore, there should be a point where those trainees progress to the SO grade. However, HMRC has stated that it believes there are no clear qualifying criteria that would have made it appropriate for HO tax trainees to move to an SO grade prior to the completion of the programme and promotion to Grade 7; and that the programme itself is not designed to include an SO point.

In the almost two years that followed the PaCR agreement, PCS and ARC have continued to press HMRC; initially to secure the introduction of the SO grade, and then to try to secure an agreement, where there is genuine recognition of the progress that trainees have made, on the way to their promotion to Grade 7.

We appreciate that resolving this issue has taken some considerable time; but during the negotiations, PCS and ARC have secured a number of positive gains for legacy-Band 'T' members; and have secured a number of safeguards. We welcome the fact that HMRC has recognised the significant progress which trainees make at the point of successfully completing their exams and taking on more complex work; and this in turn, has led to further revisions being made to acknowledge this, resulting in the final offer.

## Final offer from HMRC

The final offer to TSP trainees is as follows:

- For those trainees on TSP cohorts 2018 – 2022 the offer is to make a non-consolidated payment of £2,500 on successful notification of the completion of the exams. There is no requirement to pay training costs should a trainee leave the department or move to a non-tax role. The only condition is that at the time of the completion of exams, there was no live formal conduct warning or the undergoing of any formal performance action.
- For TSP 2023 cohorts onwards, the offer is for the same non-consolidated payment of £2,500 on successful completion of the exams but it also introduces a legal requirement to undertake to repay training costs. This would come into effect should a trainee choose to leave the department within 3 years of the date of the successful completion of their exams or move to a non-tax role within 18 months of the same date. TSP cohorts onwards will also have additional criteria as part of their undertaking and this is set out in the offer document from HMRC. PCS and ARC have sought to ensure that issues relating to ill-health, redundancy and the Equality Act will not require a repayment for these cohorts.
- The arrangements will be incorporated into the PaCR Collective Agreement.

## Analysis of the offer

This is not a pay offer (it isn't funded from the general paybill); it's simply a tidying-up exercise from the last agreement. The offer falls short of what we had pressed for at the outset of negotiations, as it doesn't include the creation of an SO point during the training programme. However, there is a significant financial award to trainees, on the successful completion of their exams; and there are a number of safeguards in place, regarding current members not having to repay any training costs; and future members being given the opportunity to be exempted from repayment where there are mitigating circumstances - including an appeals process. Incorporating the arrangements into agreement form, also offers protection of the arrangements for future trainees.

Given that HMRC had made it clear that the training cost repayment would have been a pre-requisite for future TSP courses with or without our agreement; the PCS Group Executive Committee believes that this offer is the best that can be secured through negotiations, and we trust that our trainee members will share that view. We will be holding a series of members' meetings jointly with ARC, and both unions are in agreement that something considerably stronger than just more negotiations with the employer will be necessary, if trainees think that the offer needs to be improved any further.

## Members' Meetings

The following members' meetings have been arranged, to consult trainee members on the final offer:

- Thursday 12 January 9:00-10:00am
- Friday 13 January 2:00-3:00pm
- Monday 16 January 10:00-11:00am
- Tuesday 17 January 3:00-4:00pm
- Monday 23 January 4:00-5:00pm
- Wednesday 25 January 8:00-9:00am

[Trainee members should urgently contact PCS and let us know which meeting you wish to attend.](#)

## Join PCS

If you've read this briefing and you aren't yet a member of PCS, then [join today](#).

**MARIANNE OWENS**  
Assistant Group Secretary

**MARTIN KELSEY**  
Group Secretary

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