Date: 20141002

File: 166-34-34769

Citation: 2006 PSLRB 106

Public Service Staff Relations Act

Before an adjudicator

BETWEEN

RHONDA HARRIS

Grievor

and

CANADA REVENUE AGENCY

Employer

Indexed as
Harris v. Canada Revenue Agency

In the matter of a grievance referred to adjudication pursuant to section 92 of the *Public Service Staff Relations Act*

REASONS FOR DECISION

Before: Paul Love, adjudicator

For the Grievor: Paul Reniers, Professional Institute of the Public Service of Canada

For the Employer: Adrian Bieniasiewicz, Canada Revenue Agency

Heard at Vancouver, British Columbia,
May 11, 2006.

Grievance referred to adjudication

[1] Rhonda Harris, an Information Technology (IT) analyst (CS-01) with the Canada Customs and Revenue Agency, as it then was, presented a grievance under subsection 92(1)(*a*) of the *Public Service Staff Relations Act*, R.S.C., 1985, c. P-35 (the former "*Act*") seeking to have her pay level upon appointment corrected, with full retroactivity to the date of appointment to her new position and other rights flowing from the reclassification of her previous position at the Royal Canadian Mounted Police (RCMP). She contests the failure of her employer to adjust the increment level at which she was paid from the date of her appointment after the retroactive reclassification of her previous position by her former employer, the RCMP. The grievance was referred to adjudication on November 24, 2004. When the grievance was filed, the grievor was employed at the Canada Customs and Revenue Agency, now known as the Canada Revenue Agency (CRA or "the Agency").

[2] On April 1, 2005, the *Public Service Labour Relations Act*, enacted by section 2 of the *Public Service Modernization Act*, S.C. 2003, c. 22, was proclaimed in force. Pursuant to section 61 of the *Public Service Modernization Act*, this reference to adjudication must be dealt with in accordance with the provisions of the former *Act*.

Summary of the evidence

[3] In the final-level answer to Ms. Harris' grievance, D.G.J. Tucker, Assistant Commissioner, Human Resources Branch, CRA, took the position that the grievance had not been filed in a timely manner. This argument was abandoned by counsel for the employer at the outset of the current hearing before me and no preliminary jurisdictional issues were raised by the employer. The case proceeded with oral evidence of the grievor. The employer did not call any oral evidence.

[4] Prior to being employed by the Agency, the grievor was employed as the Regional Local Area Network (LAN) Administrator with the RCMP. She occupied position 2101. Her position was classified as a CS-01. However, she was performing the duties of a CS-02. She took care of computer LAN servers between Victoria and Nanaimo, British Columbia. About six months to a year prior to leaving the RCMP, she asked for her position to be reclassified.

[5] Ms. Harris had a friend that worked for the Agency. This friend approached her and asked if she would be interested in working for the Agency, as they were in need

of a CS-01. Ms. Harris said that the Agency asked if she would be interested in accepting a deployment rather than participating in an "outside process." As a result, Ms. Harris wrote a letter requesting a deployment if a position became available.

[6] In her evidence, Ms. Harris said that she was prepared to accept a demotion or a downward deployment in order to move from the RCMP to the Agency.

[7] On March 11, 2002, Art Gowling, Director, Information Technology Services Division, Pacific Region, offered Ms. Harris a permanent lateral move to a CS-01 position as an IT analyst effective March 29, 2002 (Exhibit E-1). The offer was accepted in writing by Ms. Harris on April 16, 2002. By a letter from Veronica Cormier, Compensation Advisor, dated April 18, 2002 (Exhibit G-3), Ms. Harris was given information ". . . regarding your termination of employment from the Public Service effective the close of business March 28, 2002. . . ." The offer was accepted by Ms. Harris on April 16, 2002. The letter from the employer indicated that:

> *Your salary upon appointment will be determined in accordance with the Terms and Conditions of Employment Regulations applicable to the Canada Customs and Revenue Agency (CCRA).*

[8] On March 29, 2002, when she was deployed from the RCMP, Ms. Harris was paid at the 13th step in the pay rates and was earning $48 422 per year. In comparing pay statements given to her by the RCMP (Exhibit G-2) and the Agency (Exhibit G-4), it is apparent that Ms. Harris was paid the same rate of pay after her deployment.

[9] After she accepted her new position, Ms. Harris' former position at the RCMP was reclassified retroactively to July 1, 2001, from a CS-01 to a CS-02 position. Her pay level for the RCMP position was determined to be at the second step of the CS-02 rates of pay or a salary of $50 663.

[10] On June 20, 2003, she filled out a form described as an acting appointment request (Exhibit G-5), in order to receive the retroactive pay arising from the reclassification of her RCMP position. Scott Wiggley, her former manager at the RCMP, advised her that they were not able to pay retroactive pay by another means, as they had hired another person into her former position, and, in effect, were unable to pay twice for the same position. Ms. Harris relied on this advice to obtain her retroactive pay using the method suggested by her former employer. She received retroactive pay

from the RCMP for the period of time from the date of her request (July 1, 2001) to the date of her termination of employment from the RCMP.

[11] Ms. Harris appears to have inquired with her new employer about an adjustment to her pay based on the reclassification of her position at the RCMP. On July 29, 2003, Dianna Giles, Human Resources, in Victoria, emailed Susan Berndt at the national headquarters, asking whether it was necessary to revisit Ms. Harris' rate of pay effective March 29, 2002, as a result of the reclassification with the RCMP. Ms. Giles wrote back on August 28, 2003, indicating that if the RCMP was ". . . paying the reclassification then the appointment would now be to a lower level."

[12] On October 21, 2003, Marie Thompson, Public Service Human Resources Section, Pacific Region, sent a message to Ms. Giles, Human Resources, indicating:

. . .

> *Attached is the RCMP acting form that was faxed to Rhonda today. I retrieved copy [sic] from our Pay Section. The entitlement to acting CS 02 pay was for the period from 2001-07-01 to 2002-03-28. The reason for the acting pay was as a result of position 2101 being reclassified from a CS 01 to a CS 02. As the position was encumbered at the time of the reclassification decision (this year) and the effective date of the reclassification was 2001-7-01 Rhona [sic] was entitled to acting pay for the period specified. No letter was issued.*

. . .

[13] No further administrative action was taken by the Agency to adjust her rate of pay.

[14] Ms. Harris filed the handwritten notes of David Grey, Regional Director, Professional Institute of the Public Service of Canada (PIPSC) as an exhibit at the hearing (Exhibit G-10). Mr. Grey was not called as a witness, and counsel for the employer did not object to the admissibility or correctness of the exhibit which contained calculations. Although Ms. Harris did not prepare the calculations, she adopted the calculations as correct. The calculations set out a comparison between what Ms. Harris was paid by the Agency, and what she claimed she was entitled to be paid if her pay at the Agency was changed to reflect her retroactive reclassification at the RCMP. The impact is $3 418 (gross pay) for the period from March 28, 2002, until

May 22, 2003. By May 22, 2003, Ms. Harris achieved the highest pay level for the CS-01 position under the collective agreement.

[15] After she accepted her new position, she was paid on the following basis:

$48 422 as of March 29, 2002 (13th step)

$49 948 as of May 1, 2002 (14th step)

$50 148 as of May 1, 2002 (contract increase)

$51,953 as of June 22, 2002 (contract increase)

$53 540 as of May 1, 2003 (15th step)

$53 540 as of May 22, 2003 (contract increase)

[16] If the employer had recognized the reclassification and treated her as "downwardly deployed", Ms. Harris argued that she would have been entitled to be paid at the 15th level, or $51 474 from the date of her appointment. Ms. Harris claimed she would have been entitled to pay at the following levels:

$51 474 as of March 28, 2002

$57 680 as of May 1, 2002

$53 540 as of June 22, 2002

$55 127 as of May 22, 2003

[17] In answer to Ms. Harris' grievance at the first level of the grievance process on October 24, 2003, C. Lovallo, IT Manager, Vancouver Island, Tax Service Office, replied that Ms. Harris' pay was calculated correctly in accordance with subsection 26(2) of the *Terms and Conditions of Employment Policy* (*TCEP*) and said:

> *I can find no evidence to show that Ms Harris' was reclassified to a substantive CS 2 level with her former employer, the Royal Canadian Mounted Police (RCMP). Payroll records from the RCMP indicate that the position was reclassified (July 1, 2001) not Ms Harris. As Ms Harris was not incumbent in the position on the date of reclassification (2003) her substantive level was unchanged and remained at the CS 1 level. Ms Harris was entitled to "acting pay" for the period July 1, 20001 to March 28, 2002 which she has received from the RCMP.*
>
> [*Sic* throughout]

[18] This answer was maintained at the final level of the grievance process.

[19] After Ms. Harris' argument, counsel for the employer asked for an adjournment to provide written argument. The basis of the request for the adjournment was the inexperience of counsel with this area of the law. Counsel for the bargaining agent opposed this request. I determined that the case should proceed on the basis of oral argument. This grievance has been outstanding for some time, and concerns a grievance for the period March 28, 2002, to May 22, 2003.

Summary of the arguments

[20] Ms. Harris argued that the adjudicator should recognize the effects of the reclassification of her position at the RCMP, and ensure that she is paid properly in her present position with the CRA. She is not asking this adjudicator to reclassify her present position to the CS-02 level. Her former position was reclassified by the RCMP, and she is asking the adjudicator to direct the employer to correct the administrative effects of this reclassification. This is a matter over which an adjudicator has jurisdiction. Whether pay has been calculated correctly is clearly grievable as a collective bargaining matter: *Burnett v. Treasury Board (National Defence)*, PSSRB File No. 166-02-21562 (1991) (QL).

[21] At the time that she left the RCMP, Ms. Harris was entitled to the pay and benefits associated with a CS-02 position. The RCMP was tardy in recognizing its obligations to her. Ms. Harris says that her initial pay at the Agency should be revised as a downward deployment by comparing her pay at the CS-02 level with the RCMP to the rates of pay at the CS-01 level with the Agency. The employer must apply subsection 26(2) of the *TCEP*. This would result in her being paid at the step in the pay scale closest to but not less than the first step in the CS-02 rates of pay. This means that the correct pay for Ms. Harris is for a CS-01 at the 15th step. This is the amount of $51 474 per year.

[22] In effect, Ms. Harris accepted a downward deployment to the position with the Agency and CRA is required to look at Ms. Harris's retroactive pay on the reclassification and adjust her pay and benefits accordingly, as her salary with the CRA should be based on what she was entitled to, and not based on what she received: *Grant* v. *Treasury Board (Agriculture and Agri-Food Canada)*, 2004 PSSRB 108. She was entitled to pay at the 15th step in the pay rates.

[23] As a "Treasury Board employee" at the RCMP under the *Public Service Employment Act* (*PSEA*), the CRA must treat the grievor as "moving within one employer", with rights of recourse (see section 55(3) of the *Canada Revenue Agency Act, S.C. 1997, c. 17 (CRA Act)*) and, therefore, the CRA takes on the obligations owed to Ms. Harris under the *PSEA*.

[24] Ms. Harris referred to section 4.7-10 of the CRA/Staffing Program which deals with external recruitment and reads as follows:

> *Authorized Persons have the accountability for establishing salary above minimum in accordance with the Directive on External Recruitment and where applicable, as per the terms and conditions of Employment for Public Service employees* [*sic*].

[25] The CRA must, therefore, correct Ms. Harris' pay. In accordance with subsection 26(2) of the *TCEP*, this means pay at the maximum step for the position, which in this case is the 15th step.

[26] The bargaining agent said it is absurd to suggest that the reclassification rights do not follow the employee, and argued that her pay should be recalculated as if she was a CS-02 accepting a downward deployment to a CS-01 position with the Agency. The adjudicator is authorized to correct the absurdity: *Billet* v. *Treasury Board (Department of Veterans Affairs)*, 2006 PSLRB 28.

[27] The employer said that this grievance deals with salary issues and was referred to the Board for adjudication under paragraph 92(1)(*a*) of the former *Act*. The bargaining agent must show the employer breached the collective agreement, and the grievor has not discharged this burden. The grievor's salary at the Agency was established in accordance with the collective agreement (sections 45.01 and 45.02), at the pay specified for the classification to which the grievor was appointed. She was appointed to the same position and paid at the same rate of pay as she was immediately prior to the appointment and, therefore, there has been no breach of sections 23 or 26 of the *TCEP*.

[28] The correction of her pay as requested would result in a reclassification of Ms. Harris. The adjudicator has no jurisdiction to order the CRA to reclassify Ms. Harris' position so that she obtains the pay and benefits of a person occupying a CS-02 position. While the employer does not disagree with the principles expressed in

Burnett, the employer said that in *Burnett*, there was never any issue as to the employee's position, there was reclassification of the position, it was the same employer and there was a need to correct an administrative error that had a negative impact on salary. At the time Ms. Harris accepted the position, her pay was evaluated correctly and when she accepted her new position there was no negative impact on her salary. The employer argues that the issues were vastly different in *Grant*, as this case dealt with the pay calculation of an employee who was promoted during the retroactive period of the collective agreement, with retroactive reclassification compounding the issue of correct pay.

[29] Further, the employer said that at the time the position at the RCMP was reclassified from a CS-01 to a CS-02 position, the grievor was not the incumbent of the position, and, therefore, the CS-02 position at the RCMP was never her substantive position for the purpose of setting her pay at the Agency. Had she been reclassified to the CS-02 position at the RCMP before she moved to the Agency, she would not have been eligible for a lateral move to the Agency, as this would not have met the definition of "permanent lateral move". The employer further argued that she could not have moved from a CS-02 position with the RCMP to a CS-01 position with the Agency, as this would have been a demotion and not a permanent lateral move.

[30] It is sheer speculation to assume that because the RCMP reclassified their position that the CRA would have reclassified the CS-01 position in this separate agency to a CS-02 position. If her substantive position had changed before the date of the move to the RCMP, it would have been open for the employer to run a competition for the CS-01 position.

[31] With respect to *Billet*, the employer said that no absurdity is created by the clear application of the collective agreement.

[32] In reply, Ms. Harris said that subsection 26(2) of the *TCEP* does not refer to encumbered positions; it refers to the pay to which an employee is entitled. There is no evidence that the employer looked at where Ms. Harris was on the pay scale. Ms. Harris said that she would have taken a voluntary downward appointment to the Agency, and the Agency had a position to offer her.

Reasons

[33] The employer has argued that it has not violated the collective agreement, and that there has been no negative impact from the appointment on Ms. Harris. Under clause 45.02 of the collective agreement, an employee is entitled to be paid for services at the rate specified in Appendix "A" for the classification to which the employee was appointed. Ms. Harris was paid at the 13th step of the pay rates on appointment to her position at the Agency. She claims that she should have been appointed at the 15th step, with a salary of $51 474 on appointment, as the highest level given, and that she was, in fact improperly classified as a CS-01 at the RCMP when she should have been classified as a CS-02. The improper classification was used in calculating her pay upon appointment.

[34] According to Ms. Harris's analysis, in comparing the rates that she argued she is entitled to as a result of the reclassification of her RCMP position (15th step for CS-01) with the rate of pay that she was paid upon her appointment to a position with the Agency (13th step for CS-01), there is a clear negative impact. According to the calculations set out above, the negative impact is $3 418 over the period from March 29, 2002 to May 22, 2003.

[35] In my view, the employer has violated the collective agreement if Ms. Harris establishes that she has been incorrectly paid. The question is whether Ms. Harris should have received a change to her pay rate at the CRA when her former position was reclassified at the RCMP. It has not been suggested in this case by either party that the terms and conditions of employment applicable to Ms. Harris are terms and conditions other than the *TCEP*. Subsection 26(2) of this policy provides that, upon a deployment or transfer by appointment, the employee shall be paid the rate of pay nearest to but not less than the rate of pay the employee was entitled to in the substantive level immediately before the deployment or appointment.

[36] An adjudicator has no authority to reclassify or direct the employer to reclassify the position of an employee. Classification is an exclusive management right pursuant to section 7 of the former *Act*, and, particularly, a management right given to the CRA in respect of its employees, pursuant to paragraph 51(1)(*a*) of the *CRA Act*. I am being asked to amend or correct Ms. Harris' pay because of a retroactive change in the classification of her former position at the RCMP after she accepted a CS-01 position with the Agency. This affected Ms. Harris' pay from the date of appointment to

May 22, 2003, when she moved to the maximum pay rate under the collective agreement.

[37] An adjudicator does have jurisdiction to deal with the pay consequences flowing from classification decisions and the employer's implementation of classification decisions. In *Burnett*, the adjudicator said:

. . .

> *It is the employer's contention that Mr. Burnett's grievance is beyond my jurisdiction, as it concerns a question of classification. I do not agree with this submission. What is at issue here is not Mr. Burnett's classification, either as an EG-02 or an EG-03, but rather the pay consequences that flow therefrom. As noted in the* Macri *decision (Board file No. 166-2-15319) (an application by the employer pursuant to section 28 of the* Federal Court Act *to review and set aside the adjudicator's decision in* Macri *was dismissed: Court file A-1042-87) and in the* Costain et al *decision (166-2-18508 to 18511), the adjudicator in these circumstances is not being asked to make any determination as to the proper classification evaluation of the duties of the grievor; that is a matter entirely within the purview of the employer. However, the pay that an employee is entitled to receive following such decisions goes to the very heart of collective bargaining and is a fundamental subject-matter of collective agreements entered into by the employer. As such it is undoubtedly a matter which can be referred to adjudication pursuant to section 92 of the* Act*.*

. . .

[38] In *Grant*, the adjudicator held that a retroactive reclassification should be taken into consideration in the calculation of the grievor's salary upon promotion, regardless of the fact that the employee had changed departments from Health Canada to Agriculture and Agri-Food Canada. The theory was that the employer has the sole responsibility for classification; that reclassification is an admission that the employee was "initially wrongfully classified"; and the employer should be required to "correct its error all the way through." This was a case involving the promotion of an employee from a CR-04 position, subsequently reclassified to a CR-05 position with Health Canada to an FI-01 position with Agriculture and Agri-Food Canada. This case dealt with the "promotion rules" or subsection 24(1) of the *Public Service Terms and Conditions of Employment Regulation* during a period of retroactivity. The present case

deals with a transfer from a CS-01 position within the public service to a CS-01 position at a separate agency.

[39] Ms. Harris requested a transfer to the Agency, and accepted a position as a CS-01 at the time that she was transferred. After the date of her acceptance of employment with the Agency, her former position at the RCMP was reclassified, Ms. Harris was no longer the incumbent of that RCMP position. She was paid retroactive pay by the RCMP to the date of her request, at the reclassified position rate. The RCMP characterized this as acting pay. This was a convenient administrative device used by the RCMP to ensure that Ms. Harris received retroactive pay, but it is an incorrect characterization of the true nature of the facts. She was not temporarily acting in a higher rated position. This has lead to the CRA's incorrect assessment of her rate of pay on appointment. Ms. Harris is asking for a recalculation of her rate of pay upon appointment to the CS-01 position, given that her former position had been retroactively reclassified.

[40] The *TCEP* is issued by Treasury Board with the policy objective of achieving consistent application of terms and conditions of employment in the public service. Subsection 26(2) of the *TCEP* provides the following:

. . .

> *Subject to Sections 27 and 28, where the appointment constitutes a deployment or transfer by appointment, the employee shall be paid the rate of pay that is nearest but not less than the rate of pay the employee was entitled to in his or her substantive level immediately before the deployment or appointment , or if there is no such rate, at the maximum rate of pay for the position to which he or she is deployed or appointed.*
>
> [Emphasis added]

. . .

[41] I note that the words, in subsection 26(2), refer to "was entitled to" rather than "was receiving". Entitlement embraces the concept of an employee's right, as opposed to what the employer has chosen to pay. At the time of the deployment, the grievor's right at the RCMP was being reviewed.

[42] There is merit to Ms. Harris argument that "the employer" had her classification wrong at the time that she applied for the move to the Agency. The RCMP corrected

the classification for the incumbent of the position formerly occupied by Ms. Harris, and the financial impact for Ms. Harris was corrected by the payment of acting pay. In my view, this was a technical device to ensure that Ms. Harris was paid the retroactive pay that she was entitled to as a result of reclassification, given that Ms. Harris was no longer the incumbent of the CS-01 position at the RCMP.

[43] Ms. Harris clearly would have been entitled to the pay of a CS-02 position had she stayed with the RCMP. There is no jurisdiction for me as an adjudicator under the former *Act* to order that Ms. Harris be reclassified to a CS-02 position at the CRA. By moving from the RCMP to the Agency, has she given up the effects of a reclassification of her former RCMP position? Does the acceptance of her CS-01 position preclude her from any increase? Ms. Harris clearly would have been entitled to the pay of a CS-02 position had she stayed with the RCMP. The employer argues that I have no jurisdiction to reclassify her present position, but Ms. Harris does not seek a reclassification of her position, she merely seeks a correction of the level of her pay upon appointment to her new position.

[44] The employer has argued that, if it knew Ms. Harris was in effect a CS-02 and not a CS-01, it would not have offered her the position, as it was seeking a CS-01. The employer also says that she was not eligible for a downward lateral transfer. The employer did not call evidence in this case, and, therefore, such a submission is speculative and without an evidentiary foundation. There was oral evidence from Ms. Harris that she was prepared to accept a demotion or downward deployment in order to move from the RCMP to the Agency.

[45] The employer has also argued that, as Ms. Harris was no longer the incumbent of the position at the RCMP at the time of the reclassification decision, this somehow precludes Ms. Harris from obtaining the pay effects of the reclassification on her rate of pay upon appointment. The employer presented no evidentiary basis or legal authority in support of this argument. The RCMP had mistakenly classified her as a CS-01 when, in fact, she was a CS-02. She clearly was never employed in an acting capacity, although the RCMP chose a request for acting pay as a convenient device to ensure that she would be paid retroactively at the CS-02 rate. The substantive position that Ms. Harris was entitled to immediately before her deployment was a CS-02 position, and not a CS-01 position. The substantive pay level that she was entitled to was that of a CS-02.

[46] I have considered whether the CRA is required to give effect to the classification decision made by the RCMP, at least in so far as it concerns Ms. Harris' rate pay upon appointment. I have considered the effect of subsection 55(3) of the *CRA Act*, which reads as follows:

> *55(3) When the Agency considers employees within the meaning of the* Public Service Employment Act *for employment within the Agency, it must treat them as if they were employees of the Agency and had the rights of recourse of Agency employees.*

[47] Subsection 55(3) of the *CRA Act* provides for procedural rights to an employee within the meaning of the *PSEA* in the selection and appointment of employees to positions within the CRA. It provides for equality of treatment, or transparent treatment of Agency and non-Agency applicants for employment. The Agency's consideration of an employee for appointment to a position gives rise to rights of recourse. There are a myriad of considerations when the Agency considers a person for employment at the Agency. One of the considerations is the rate of pay at the time of the appointment.

[48] Ms. Harris accepted a permanent lateral move to the new position. Acceptance of a new position should not be considered an acknowledgement that she was paid correctly in her former position. One of the consequences of reclassification is the employer's obligation to consider the impact on the employee's pay. If it was the intent of the *TCEP* to limit the pay impact of reclassification when there was a transfer or deployment of the employee, the policy could have been worded ". . . the rate that the employee was paid", rather than the ". . . rate the employee was entitled to in his or her substantive level immediately before the deployment or appointment. . . ." This language appears to allow the flexibility necessary to examine and do justice in this case.

[49] Parliament has granted the CRA an exclusive right to provide for classification of Agency positions and employees (see paragraph 51(1)(*a*) of the *CRA Act*). Employees of the Agency would have the right upon reclassification of their position to receive the pay associated with the reclassified position. In my view, the employer is responsible for correcting the impacts of the classification error. I note that in *Grant*, the employee moved between departments for which Treasury Board was the employer, and the employee was entitled to the benefits of the reclassification and the

employer was required to ". . . correct its error all the way through." Given subsection 55(3) of the *CRA Act* and the words ". . . must treat them as if they were employees of the Agency and had the rights of recourse of Agency employees. . . .", the CRA, as the new employer, is required to honour the pay effects of the reclassification. While the employer argues that I have no jurisdiction to reclassify Ms. Harris's position, she has not requested her position be reclassified; she asks that the employer correct her level of pay on appointment and for the employer to "correct its error all the way through". The employer is, however, bound to treat Ms. Harris as if she was an employee of the Agency for the purposes of recourse, and, certainly, an employee of the CRA would be entitled to a correction of pay following a reclassification.

[50] Following the reasoning in *Grant*, it is my view that Ms. Harris is entitled to payment at the applicable CS-02 rate from her date of appointment March 28, 2001 until May 22, 2003.

[51] For all of the above reasons, I make the following order:

(The Order appears on the next page)

Order

[52] Ms. Harris' grievance is granted. Ms. Harris is entitled to payment at the 15th level of the CS-01 rate from March 28, 2002 to May 22, 2003, less any applicable statutory deductions. If the parties have any difficulty in arriving at this amount, the parties may bring this issue back before me for resolution. I will remain seized for this purpose for a period of 60 days from the date of issuance of this decision.

October 2, 2006.

Paul Love,
adjudicator