

Isle of Man Civil Service Joint Negotiating Committee

Treasury, Income Tax Division (ITD) – Qualification and Retention Incentive

Whereas the Isle of Man Civil Service Joint Negotiating Committee Constitution 1991 sets out the functions of that Committee to be:-

- (i) to secure the largest possible measure of co-operation between the Government of the Isle of Man as employer and members of the IOMCS in the determination of the pay and other terms and conditions of civil servants; and
- (ii) to achieve a sensible balance between the need to provide efficient, cost effective services in the public interest and the duty to be a responsible employer.

and whereas the Isle of Man Civil Service Joint Negotiating Committee has recognised a need to pay a qualification and retention incentive to ITD officers within the Treasury, Income Tax Division.

Now therefore the Isle of Man Civil Service Joint Negotiating Committee is agreed that with effect from **1 April 2014** the following provisions in respect of a qualification and retention incentive for ITD officers shall apply to those civil servants on the staff of the Treasury, Income Tax Division who meet the criteria detailed below.

Financial Incentive

With effect from 1 April 2014, an ITD officer will move to a higher pay spine point if they:

- a) Hold one or more of the following qualifications:
 - Chartered Tax Advisor (CTA)
 - Chartered Certified Accountant (ACCA)
 - Chartered Accountant (ACA)
 - Advanced Diploma in International Taxation (ADIT); and
- b) The officer has maintained their performance to an acceptable standard appropriate to their grade for a period of 2 years.

This financial incentive will only apply to ITD officers at grades HEO and SEO.

An ITD officer who successfully obtains one of the above qualifications (and who does not already hold any of the other qualifications) will be entitled to move on to a higher spine point. ITD officers on a higher additional spine point will:

- a) be required to confirm to their Reporting Officer annually that they continue to hold the relevant qualification and that they have complied with the requirements of the appropriate professional association, including professional development; and
- b) have the following added to their job description "As the holder of a relevant qualification (CTA, ACCA, ACA, ADIT) undertake such additional tax technical work as the Assessor requires."

Should an ITD officer for any reason cease to hold one of the necessary qualifications or move to a post which is not within ITD, they will no longer qualify for the higher spine point.

The provisions of Civil Service Regulation G9 Undertaking to Repay Financial Assistance apply to this incentive.

The additional pay spine points would be calculated as follows:-

HEO – an increase of two pay spine points (including 2% market adjustment) at the time of qualification and this date to be treated as the incremental date thereafter. The limit of the HEO grade pay spine to be capped at two points (+2% market adjustment) above the current limit for that grade.

SEO – an increase of two pay spine points at the time of qualification and this date to be treated as the incremental date thereafter. The limit of the SEO grade pay spine to be capped at two points above the current limit for that grade.

All officers who are in receipt of the above additional pay spine points would still increase their pay spine point on promotion under the normal terms and conditions (one point above spine point).

There will be no requirement to repay the additional incentive payment if an officer leaves ITD.

Eligibility of Existing Postholders

There are currently two qualified HEOs within ITD and they will receive the two additional pay spine points (including 2% market adjustment) with effect from 1 April 2014 and retain their existing incremental dates to bring them into line with this qualification and retention incentive.



Signed on behalf of
The Civil Service Commission

Date 08/04/14



Signed on behalf of
The Government Officers' Association

Date 22/4/14

For clarity, those appointed after 01 April 2016 the grades will be capped as follows:

HEO capped at 2 points above Pay Band 19

SEO capped at 2 points above Pay Band 25