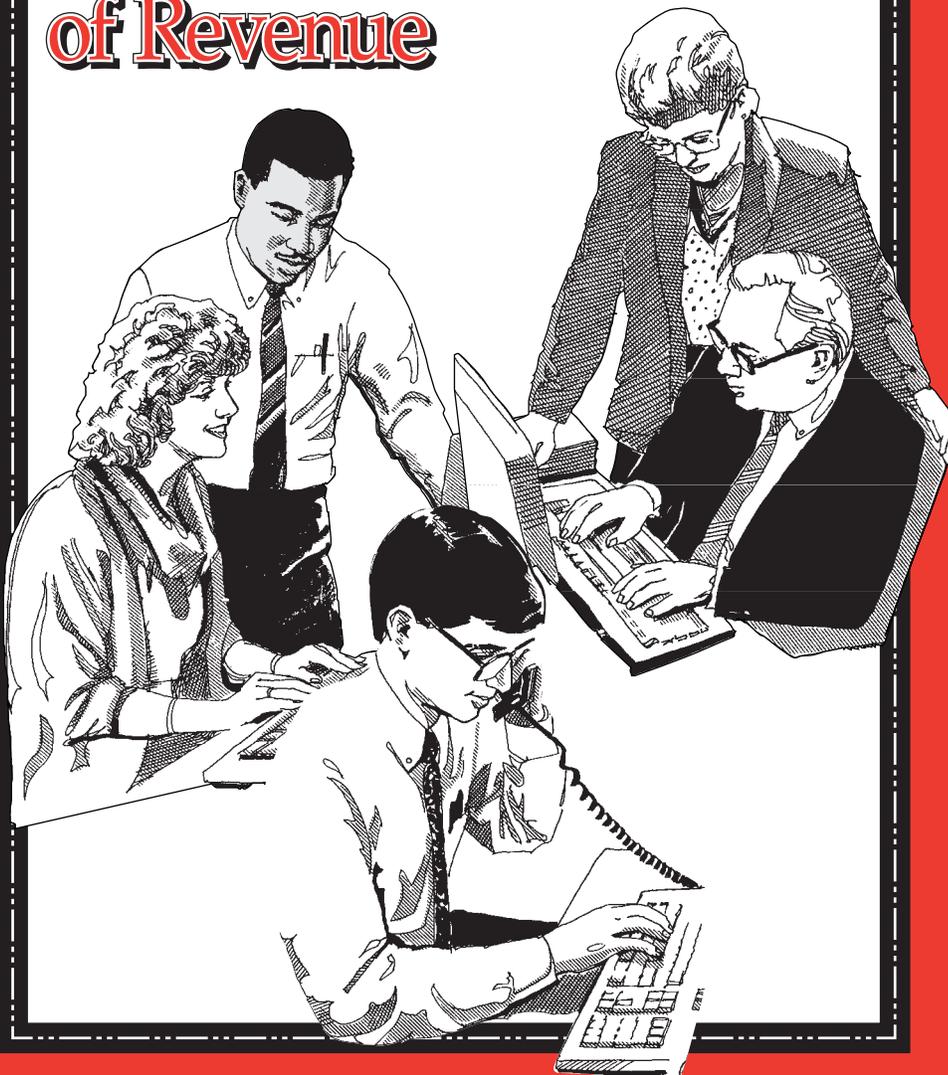


Employee

H A N D B O O K

Alabama Department of Revenue





State of Alabama
Department of Revenue

Employee Handbook



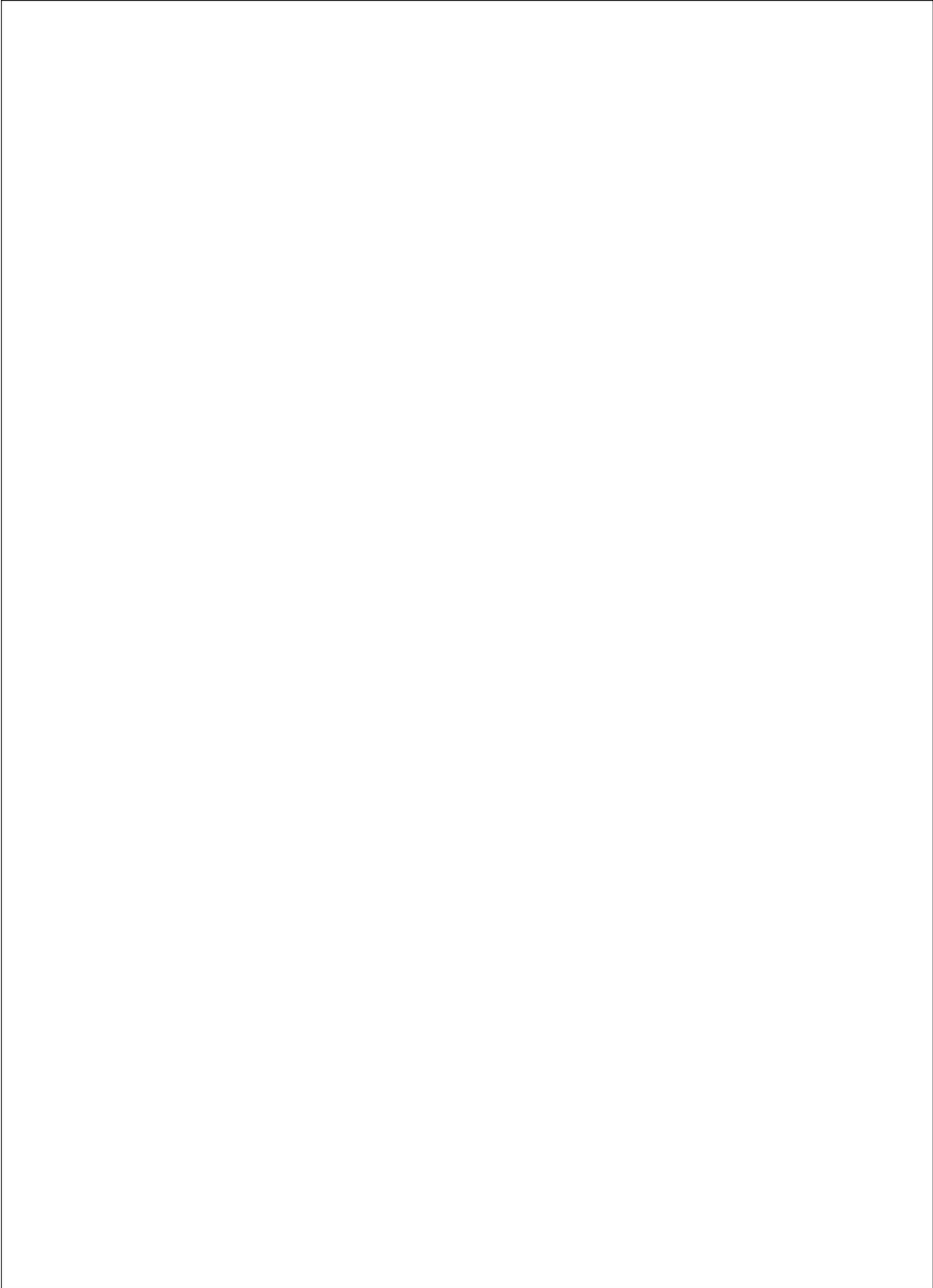
**Alabama Department of Revenue
Personnel and Training Division
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July 1996**

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Introduction

Purpose

This handbook has been prepared to provide you with a written summary of the personnel policies, regulations, and standards of conduct which govern your employment with the Department of Revenue. Please read the handbook carefully, and keep it for a reference, as you are expected to understand and abide by these policies. If you have doubt or misunderstanding about the contents of this handbook, seek clarification from your supervisor.

DISCLAIMER: NOTHING IN THIS HANDBOOK SHOULD BE CONSTRUED TO PROMISE FUTURE EMPLOYMENT. FURTHER, NO MANAGEMENT MEMBER HAS THE RIGHT TO MAKE COMMITMENTS THAT NEGATE THE HANDBOOK. EMPLOYEES ARE RETAINED BASED ON THE MISSION NEEDS OF THE DEPARTMENT AND THE INDIVIDUAL'S ABILITY TO PERFORM HIS/HER JOB IN A COMPETENT AND ETHICAL MANNER.

Handbook Format

PERSONNEL POLICIES – Note The Different Print

*Policies from the **Departmental Personnel Manual** are printed in smaller, italicized print like the print of this paragraph. Your supervisor has a copy of the **Departmental Personnel Manual** which gives the complete procedures for each policy.*

RULES

Rules are quoted and their source given wherever possible.

STANDARDS OF CONDUCT (SOC)

These important requirements were given a chapter of their own. The chapter provides the reasons why the standards of conduct were written. If a standard of conduct (SOC) subject overlaps significantly with a personnel policy subject, the two are printed next to each other in the text for the reader's convenience.

SUMMARY AND CHANGES

The handbook summarizes most of the important information regarding employment with the Department of Revenue , **but it is not all-inclusive**. Personnel policies and rules can be clarified through your supervisor/division chief or the Personnel and Training Division. In circumstances not covered in the standards of conduct, the Department expects its employees to act in a professional and ethical manner.

The Department reserves the right to change policies and rules based on mission needs and other requirements; such changes will be forwarded to you along with their effective date.

Brief History of the Department

An act of the 1898-1899 Alabama State Legislature established the office of "State Tax Commissioner." From that time until February 1, 1939 there were many changes in administrative organization.

In 1939 the legislature established the Alabama Department of Revenue as it is known today. The act consolidated several diverse revenue collecting functions under a single executive officer with the authority to administer the numerous and complex tax laws of the state.

This basic organization has been maintained, even though the internal structure has been periodically modified to conform to new or changed tasks.

The growth of the department, both from the standpoint of the number of employees and revenue collected, has been continually upward in order to meet the needs of a growing society.

The money collected by the department pays for services to the people of Alabama. These include schools, highways, assistance to the elderly, disabled and disadvantaged, protection of the environment, development of recreational facilities, law enforcement, and many more.

The primary concern of the department is to provide service to the citizens of the state through fair, firm, and impartial application of the tax laws.

Department Objectives

The primary objectives of the Alabama Department of Revenue are:

- Equal and equitable application of the state's tax laws, including aggressive enforcement to promote compliance.
- Timely and courteous response to requirements of the public.
- Prudent and efficient use of administrative funds.

Employment Policies

The Merit System and You

The law that set up the merit system was passed in 1939 and now appears in the *Code of Alabama 1975*. The purpose of the merit system as stated in the law is as follows:

“To assure all citizens of demonstrated capacity, ability, and training an equal opportunity to compete for service with the State of Alabama; to establish conditions in the state service which will attract officers and employees of the governmental departments and agencies by the improvement of methods of personnel administration.”

Any violation of the Merit System Act is a misdemeanor. A person convicted of a violation is ineligible for employment in state service for five years. If he is, at the time, an officer or employee of the state he forfeits his office or position.

What does being a merit system employee mean to you? The merit system offers you protection against job discrimination and unfair dismissal. It gives you protection so long as you deserve it through your own merit. For example, you are protected against demands that have nothing to do with how well you do your job such as:

- You cannot be forced to pay any political contribution or assessment.
- You cannot be made to vote “as you are told.”
- You cannot be fired for failing to “vote right” in any election.
- You cannot be replaced by someone who happens to have more “pull.”

- You CAN be fired for cause, if you fail to earn the protection of the system by your work or conduct. Some rule violations for which you can be fired are as follows:
 - Neglect of duties, sub-standard performance, or careless work.
 - Violations of work rules or regulations of the State Personnel Board or of your department.
 - Drawing pay for any day when you are not actually doing a full day's work or on authorized leave.
 - Use of state equipment or supplies for any reason other than for state business.
 - Deliberate or careless misuse of state equipment or supplies resulting in loss or damage.
 - Claiming reimbursement for money not actually spent in connection with state business.
 - Partiality, unfairness, or discourtesy in dealing with any citizen.
 - A fault-finding, uncooperative or deliberately unpleasant attitude toward your fellow employees or supervisor.
 - Deliberate failure to pay your just debts.
 - Disgraceful conduct, on or off the job.
 - Getting your job by fraud or misstatement of facts.

Further details on the terms of your employment are specified in this handbook. The information presented in the sections on Employment Policies and Standards of Conduct (while not all-inclusive) is of particular importance because this information provides guidelines about the behavior the Department expects from each employee as a prerequisite for continued employment.

Equal Employment Opportunity Policy

It is the policy of the Department of Revenue not to discriminate against any employee or applicant because of race, color, religion, age, sex, national origin or disability. The Department of Revenue is committed to recruiting, hiring, training and promoting qualified individuals without regard to the above-mentioned protected statuses.

Division Chiefs shall ensure that all other personnel actions such as compensation, benefits, department sponsored training, transfer, demotion, termination, leave without pay, return from leave without pay, and social recreation programs shall be administered without regard to race, color, religion, age, sex, national origin or disability.

Division Chiefs shall base employment decisions on the principles of equal employment opportunity and with the intent to further the Revenue Department's affirmative action program goals.

Division Chiefs shall take affirmative action to ensure that minority group individuals, females, and qualified disabled persons are hired and that these employees are encouraged to aspire for promotions and are considered as promotional opportunities arise.

An employee who feels that he/she has been discriminated against by the Department of Revenue on the basis of items listed above should file his/her complaint with the Alabama Department of Revenue, Equal Employment Office, Room 3101, 50 Ripley Street, Montgomery, Alabama, 36132. Complaints must be filed within 180 days of the occurrence. Note: Complaints of unlawful employment discrimination may also be filed with the Equal Opportunity Commission (EEOC), 1900 Third Avenue North, Birmingham, Alabama, 35203-2397.

Attendance

HOURS OF WORK

All employees in the state service must observe the attendance rules regarding hours of work; holidays; and annual, sick, military, and special leaves of absence with or without pay. You are in "pay status" when actually working or when on authorized leave. The normal work week for state employees is 40 hours. For most divisions the work week is divided into five, 8-hour days. There are, however, many kinds of work which cannot be done during these working hours. See your supervisor about the hours-of-work rules for your work section.

LUNCH AND BREAK PERIODS

Most Revenue employees have a one-hour lunch period at a beginning time designated by the supervisor. Employees are also allowed one 15-minute break in the morning and one 15-minute break in the afternoon.

FLEXIBLE WORKING HOURS

The primary objectives of the use of flexible working hours (flextime) are to improve morale, to maintain or increase productivity, and to decrease tardiness and short-term absences. Flextime allows employees input into their working schedules, and it gives employees more control of their work time. However, the use of flextime must not reduce the Department of Revenue's ability to respond to taxpayers and other departmental priorities. When flextime is requested by employees it should be clear that it is a privilege; it is not a right to be demanded simply because other Department of Revenue employees may be using flextime.

Flextime is administered by the divisions; however, the Personnel and Training Division is responsible for reviewing the plan and insuring adherence to the flextime policy.

See your supervisor if you have questions on your work section policy.

INCLEMENT WEATHER

Extreme or severe weather conditions, such as freezing rain, ice, snow, storms, floods, etc., or other natural emergencies, will exempt an employee of the affected area from reporting to work on time or reporting to work for the duration of the condition only if any of the following announcements are made:

- 1. The Governor declares that State offices in a specific area or on a statewide basis are closed.*
- 2. The Mayor or chief city official declares the area closed where the employee's office is located or where the employee lives.*
- 3. The highway that the employee would normally use for travel to work is closed by the Department of Public Safety or other law enforcement officers or agencies.*

***NOTE:** The above policy applies only to an employee's principal place of residence. An employee who is not at his/her principal place of residence (i.e., at a beach or lake house, etc.) and who, due to any of the above three conditions, must take time away from work will be charged with annual leave for the time taken. See your supervisor for other details concerning this policy.

Recruitment and Selection

The Department of Revenue recognizes the need to staff vacant positions with highly qualified individuals. Maintaining the superior quality of Revenue's work force is essential. All appointments are subject to the provisions of the State Merit System. The Personnel and Training Division of the Department of Revenue has administrative responsibility for recruitment and selection matters.

Most positions are filled through registers listing eligible persons. There are several basic kinds of registers established by State Personnel and information is available through both State Personnel and the Personnel and Training Division. A vacancy may also be filled by a transfer in some cases (i.e., a change from one position to another in the same classification). Positions may be filled by transfers within Revenue or transfers of individuals from other state departments.

SELECTIVE SERVICE

Effective January 1, 1992, all persons who are required by law to register with the U.S. Selective Service System must certify their compliance with the law before they are hired for a position, promoted, or reclassified to a higher position. This law applies to most males between the ages of eighteen (18) and twenty-six (26).

ORIENTATION

The Revenue Department has a 6-week orientation program designed to make you as comfortable as possible in your new job. The orientation overlaps with your probationary period.

You will receive information and have discussions with both your supervisor and members of the Personnel and Training Division. For orientation events scheduled by Personnel and Training, you will receive a letter telling you the time and place of the meeting (a coordination copy will be sent to your supervisor).

PROBATIONARY PERIOD

If you are appointed to a position from a promotional or open-competitive register, you must serve a probationary period (which is a working test period) of not less than 6 months (some positions require 12 months). During the probationary period, you must reach the satisfactory or fully competent level of performance on both your work habits and Task Statements as shown on your Performance Appraisal. The criteria for success are stated in the Performance Standards written for each of the Task Statements represented on the Pre-Appraisal Form provided by your supervisor. To be rated “fully competent,” you must merit a rating of “2” or “meets standards” on each of your task statements; additionally, you must be performing at the “satisfactory” level on each of your work habits.

High ratings help you successfully complete the probationary period. Continued high ratings help you in promotions, raises, and incentive awards. They may also help you avoid layoffs.

Ratings below “2” or of “unsatisfactory” during the probationary period can be grounds for discharge. Talk to your supervisor about this important topic.

EXTENSION OF PROBATIONARY PERIOD

Supervisors may recommend extension of the probationary period. For most employees, the maximum period of probation is one year (the normal period of six months is extended by a MAXIMUM of six more months).

One significant reason for extending the probationary period is to allow the employee more time to achieve the “fully competent” level of performance (level 2 on the Performance Appraisal Scale). If your supervisor extends or considers extending your probationary period, make sure you know the exact reasons for his or her actions, including your possible areas of weak performance and the time limit you have to achieve an acceptable level of performance.

Personnel Matters

POSITION CLASSIFICATION

The State Personnel Department has responsibility for the merit classification of positions to classes, the reallocation of positions from one class to another, the establishment of new classes, and the abolition of existing classes. Within the Department of Revenue, classification matters are assigned to the Personnel and Training Division.

If you have questions about job classes in general, or your particular classification, consult with your supervisor, division chief, and then the Personnel and Training Division.

PERFORMANCE APPRAISAL

Any employee who is appointed from a promotional or open-competitive register will have his/her performance evaluated in accordance with the performance appraisal system as established by the State of Alabama Performance Appraisal Manual, dated October 1, 1987, to insure compliance with all evaluation requirements.

The performance appraisal system is designed to help employees grow personally and professionally and to provide supervisors with a method of objective ratings of assigned tasks and responsibilities as spelled out in detailed task statements. Moreover, ratings should be based on a comparison of the employee's performance to the requirements of the position rather than a comparison to the performance of other employees.

According to the Taxpayers' Bill of Rights (Act 92-186), the rating supervisors shall not use the amounts of taxes assessed by an employee as the basis of a production quota or as the basis for evaluating an employee's performance.

PERSONNEL RECORDS

Official records are maintained on all appointed Department of Revenue employees. Files are kept in the Personnel and Training Division as well as in the State Personnel Department. For additional information, you may contact your immediate supervisor.

ACCEPTANCE OF PRIVATE EMPLOYMENT

An employee may accept private employment as long as the private employment does not conflict with the objectives of the Department of Revenue. Employees must notify the department in writing, according to established procedures, prior to accepting such employment.

PRIVATE OR OUTSIDE EMPLOYMENT (SOC)

The Department of Revenue seeks to give employees the maximum freedom possible to engage in outside employment or business activities. However, the extremely sensitive mission of the Department and its employees necessitates certain restrictions.

No employee shall:

- Accept outside employment which may impair “independence of judgement” in the exercise of official duties;
- Accept outside employment or engage in any business or professional activity which will require employee to disclose confidential information which was gained by reason of official position or authority.

An activity that is permissible for an employee in one function may not be permissible for another employee due to a possible conflict of interest with that employee’s official duties. Therefore, in considering each case on its individual merits, the employee must satisfy the following principles:

- The outside activity would not place the employee in a situation where there is a conflict, or in a situation which gives the reasonable basis for the impression of a conflict, between his or her private interests and his or her official duties and responsibilities (see Conflict of Interest).
- The outside activity (unless otherwise permitted) would not relate directly to tax related matters, preparation of tax returns or tax liabilities solely of others, whether federal, state or local taxes.
- The nature of the employment or business activity or the hours to be devoted to such activity would not impair the employee’s availability, capacity, or efficiency for the performance of his or her official duties as an employee of the Department.
- The employee will not in any manner advertise or make it known that he or she works for the Department in order to generate or enhance business.

- Employees shall not engage directly or indirectly in financial transactions as a result of, or primarily relying on, information obtained through their employment. In particular, they shall not use confidential information obtained in the course of their employment with the Department to obtain benefits, financial or otherwise, for themselves, their families or others.

SPECIFIC PROHIBITION AND RESTRICTIONS ON EMPLOYMENT(SOC)

- Legal Employment or Practice – Legal activities involving Federal, State, local tax matters, or any matter in which the State is a party, except representation for the employee’s immediate family. *Code of Alabama 1975*, Section 40-2-65 also states that legal counsel and assistant counsel shall not, during their incumbency in office, engage in the private practice of law.
- Appearance On Behalf of Taxpayers – Appearing on behalf of any taxpayer as an attorney, agent, or representative before any governmental agency, Federal, State, or local, in an action involving a tax matter except upon written authorization of the Commissioner.
- Accounting or Bookkeeping – Engaging in accounting, the use, analysis and interpretation of financial records when such activity directly relates to tax matters. Engaging in bookkeeping, the recording of transactions, record making phase of accounting, when such activity is directly related to a tax determination, except for a family member or family business, a church, charity or similar tax exempt organization.
- Tax Return Preparation – Preparing any tax returns or giving any tax advice for a fee. Preparing any tax returns or giving any tax advice without remuneration, except for immediate family members or in one’s official capacity or position within the Department.
- Appraisal of Real or Personal Property – Performing assessing or appraisal duties which directly or indirectly relate to tax matters.

- Telephone Usage – In addition to the above restrictions, an employee may not use state telephones for conducting private business activities or other activities where the employee will benefit from personal gain. The restrictions pertain to activities such as negotiating with clients of one's private business, buying private business supplies, selling products, etc. Further, employees are strictly prohibited from giving out or publicizing the state telephone numbers for personal business use.

DEPARTMENT DRESS CODE

I. PURPOSE

As an employee of the State of Alabama Department of Revenue, you reflect the dignity of your public service largely by the appearance you make. An employee's appearance can enhance or detract from the ability to work effectively with co-workers and the public.

II. GENERAL APPEARANCE

During regular office hours, all personnel, both in the office and in the field, are expected to be dressed and groomed in a manner that projects a professional and business-like image.

The following standards of dress apply to the majority of employees in the Department of Revenue. However, at the discretion of the appropriate division chief and with the subsequent approval of the Department Secretary, Assistant Commissioner, or Commissioner, exceptions may be made for reasons including but not limited to an employee who (i) works outdoors, (ii) works after normal business hours, (iii) performs certain physical tasks, or (iv) has a medical condition which prevents him/her from wearing certain apparel.

Since there are constantly changing styles of dress, it is impossible to list all of the appropriate or inappropriate styles of clothing for the office. The fact that a specific article of clothing is not mentioned as inappropriate does not mean that it is acceptable for the workplace. Employees and supervisors alike must use judgement in complying with the spirit of this policy.

III. BUSINESS ATTIRE

A. MALE EMPLOYEES

Male employees should dress in appropriate business attire which reflects a professional image.

Examples of appropriate business attire include: Business suits worn with a dress shirt and tie; business slacks coordinated with a sports jacket and worn with a dress shirt and tie; business slacks worn with a dress shirt and tie; and clean dress shoes or dress boots worn with socks. Hair should be clean, dry and neat.

Examples of inappropriate business attire include: Jeans of any color; athletic/jogging sweatsuits or separates; excessively tight-fitting apparel; t-shirts (worn as outer apparel); sports shirts (e.g. pull-over or polo type); tank tops; shorts; athletic/tennis shoes; hats or caps worn inside of the building during normal business hours; sandals; flip-flops; slippers; and casual boots.

B. FEMALE EMPLOYEES

Female employees should dress in appropriate business attire which reflects a professional image.

Examples of appropriate business attire include: Business suits, dresses and skirts of moderate length (2" above the knee or longer); split skirts (knee length or longer); loose-fitting slacks worn with a coordinating blouse, sweater, dress shirt, or dress top; loose-fitting coordinated knit sets; and clean dress shoes, dress sandals, or dress boots worn with hose or trouser socks. Hair should be clean, dry, and neat.

Examples of inappropriate business attire include: Jeans of any color; athletic/jogging sweatsuits or separates; excessively tight-fitting apparel; short dresses or skirts (more than 2" above the knee); t-shirts (worn as outer apparel); sundresses or sleeveless attire (unless worn with a jacket); attire with splits or openings extending more than 3" above the knee; bubble suits; leggings; cropped blouses or pants; sports shirts (e.g. pull-over or polo type); tank tops; halter tops; low-cut revealing attire; skorts; shorts (including city shorts); split skirts (above knee length); hats or caps worn inside of the building during normal business hours; athletic/tennis shoes; casual sandals; flip flops; thongs; mules; slippers; and casual boots.

IV. CASUAL ATTIRE

Certain days have been designated as “Casual Days” by the Commissioner of Revenue for those employees working in the central office. On these days, it is acceptable for central office employees to wear certain garments that are normally considered inappropriate attire. Each employee’s attire, however, should still reflect a professional image.

A. MALE EMPLOYEES

On “Casual Days” an employee may wear, in addition to the normal business attire, casual slacks; jeans (without holes, stains, or tears); t-shirts (without distasteful or offensive logos or slogans); sports shirts; sweatshirts; hats or caps; athletic/tennis shoes; sandals; and casual boots.

Athletic/jogging sweatsuits or pants; excessively tight-fitting apparel; tank tops; shorts; flip-flops; and slippers are considered inappropriate casual attire.

B. FEMALE EMPLOYEES

On “Casual Days” an employee may wear, in addition to the normal business attire, casual slacks; jeans (without holes, stains, or tears); t-shirts (without distasteful or offensive logos or slogans); sundresses; sleeveless attire; bubble suits; cropped pants; sports shirts; sweatshirts; hats or caps; athletic/tennis shoes; casual sandals; mules; and casual boots.

Athletic/jogging sweatsuits or pants; excessively tight-fitting apparel; short dresses or skirts (more than 2” above the knee); attire with splits or openings extending more than 3” above the knee; leggings; cropped blouses; tank tops; halter tops; low-cut revealing attire; skorts; shorts (including city shorts); split skirts (above knee length); flip flops; thongs; and slippers are considered inappropriate casual attire.

V. MONITORING AND ENFORCING THE DRESS CODE

Each division chief is responsible for monitoring and enforcing the dress code in his/her division. Supervisors shall report to the division chief infractions of the dress code. If the division chief believes that an employee is improperly dressed or groomed, he/she shall instruct the employee to return home to change clothes, and the employee shall charge annual leave or shall be placed on leave without pay. If the employee disagrees with the division chief's position, the employee has the right to appeal to the next level of supervision.

If an employee has any questions concerning whether a certain type of apparel is appropriate, he/she should consult with his/her immediate supervisor prior to wearing the garment.

ATTENDING WORKSHOPS / SEMINARS

With the approval of his/her supervisor and division chief, an employee may attend workshops/seminars which are job-related and will enhance job performance. There are separate procedures that apply to attending in-state workshops/seminars and out-of-state workshops/seminars.

Your supervisor is the key source of information about training events that could benefit your job performance. If you have questions or suggestions about training, work through your supervisor/division chief, and the Training Coordinator for your division.

PROFESSIONAL ASSOCIATION DUES

The Department of Revenue will not reimburse or pay directly any dues for individual membership to local and/or national professional organizations. Membership(s) to regional and national tax organizations by the Department of Revenue as a single organization will not be affected by this policy.

REIMBURSEMENT OF MOVING EXPENSES

*It is the policy of the Department of Revenue to follow the standards set forth in 36-7-40, **Code of Alabama 1975**, concerning reimbursement for moving expenses. This policy applies to department employees and not to anyone moving as a new employee to the department or leaving for a job in another state agency.*

A permanent employee who moves from one community to another within the State at the request of the department is entitled to reimbursement for actual moving expenses incurred in moving household goods, not to exceed \$1250. The reimbursement applies only to job transfers requested by the department and not to any transfer made at the request of the employee, provided that any transfer that is a part or the result of a lay-off by the department shall be considered to be at the request of the department.

The policy applies when the employee will have to travel over seventy-five (75) miles or commute in excess of one hour and fifteen minutes to work in his/her new location as assigned by the department. Household goods are generally the contents and articles in a dwelling not including fixtures; no travel expenses (per diem and meals) may be claimed as moving expenses. The department cannot be held liable for any damages to persons or property that may result from the moving of household goods.

When an employee is transferred under the above rules and chooses to move a mobile home rather than household goods, reimbursement shall be made under the state's fiscal procedures except that no payment shall be made for disconnection or reconnection of any utility service or plumbing, or anchoring (tying down) or leveling of the motor home.

All moves must be made within a reasonable length of time, generally not to exceed six (6) months from the date of transfer to qualify for reimbursement. (Acts 1969, No.170, p.460, 1; Acts 1980, No. 80-639, p. 1086, 1; Acts 1986, No. 86-506, p.988).

Employees should consult with department management for full details about the procedures associated with this policy.

Leave

The leave information in this section provides you with the basic policy concerning leave in each of the named categories. See your supervisor if you have questions on the details and procedures associated with these leave categories

DOCUMENTATION/CORRECTION OF ATTENDANCE AND LEAVE

An employee is expected to be at work, on authorized leave, or on compensatory time during all regularly scheduled work hours. Leave must be properly requested and approved. Documentation of attendance and leave periods must be maintained on each employee. All errors on leave balance summaries should be reported to the Personnel and Training Division within thirty (30) calendar days of the date of the leave. Any changes made will require the approval of the employee's supervisor and the division chief. There is no time limit on corrections if the error was made by the Personnel and Training Division.

MILITARY LEAVE

The Department of Revenue's policy on military leave is the same policy promulgated in the **Rules of the State Personnel Board** concerning Military Leave, Rule 670-x-15.02. The policy as it presently exists is as follows:

"All employees in the State service, who shall be active members of the Alabama National Guard or Naval Militia, or of the reserve components of the Army, Navy, Marine Corps, Air Force, or Coast Guard shall be entitled to military or naval leave of absence from the respective civil duties and occupations on all days that they shall be engaged in field or coast defense or other training or on other service ordered under the provisions of the military laws of Alabama, or of the National Defense Act, or of the Federal laws governing the United States Naval Reserves, without loss of pay, time, annual vacation, sick leave, but no person granted such leave of absence with pay shall be paid more than 168 working hours per calendar year. In addition, thereto, such persons shall be entitled to be paid for no more than 168 working hours at any one time while called by the Governor to duty in the active service of the State.

*All employees with the State who served in permanent positions for three months or more who are drafted into the military service of the U.S.; or who volunteer to join the U.S. Army, the U.S. Navy, the U.S. Marine Corps, the Air Force, or the U.S. Coast Guard, or the reserve components thereof, shall be allowed twenty-one working days leave with pay, as is provided in the Military **Code of Alabama** for members of the National Guard or military reserve who are inducted into active service." (Statutory Authority: **Code of Alabama 1975**, Section 36-26-31)*

The above constitutes the policy of the Department of Revenue with regard to those employees of the Department who are also members of the military. The rights of those employees who are also members of the military are to be strictly observed and will be protected. All supervisory personnel are cautioned against making any statements or taking any actions that may be considered contrary to this policy. This policy is in full force and effect.

ANNUAL LEAVE

All full-time and part-time employees in permanent appointments and provisional appointments earn annual leave on a biweekly basis. Temporary employees do not earn annual leave.

SICK LEAVE

Employees in full-time or part-time status accrue sick leave at a rate of four (4) hours per biweekly pay period. Part-time leave accrued will be pro-rated. Sick leave shall accrue only when an employee is working or on authorized leave with pay. Therefore, employees are expected to be at work or on authorized leave during all regularly scheduled work hours.

*Sick leave is defined as the absence from work due to illness, bodily injury **not** incurred in the line of duty, to attend to immediate family members whose illness requires the care of the employee, or death of an immediate family member. An immediate family member includes spouse, children, grandchildren, parents or grandparents, brother or sister, and parents in-law.*

Sick leave is a privilege granted to an employee, not a right that can be demanded. Sick leave may be denied if an appointing authority has reason to believe an employee is abusing leave or a claim is thought to be false. An appointing authority may require at any time that a claim for sick leave be supported by a doctor's excuse or other adequate evidence. Therefore, employees are urged to accumulate all leave in order to remain covered in all situations.

PERSONAL LEAVE DAY

The personal leave day is granted on January 1 to each employee (except those in Mobile and Baldwin counties who receive Mardi Gras day). The day is granted to those people employed on January 1, including full-time temporary employees. If an individual is hired after January 1, he/she is not eligible for the personal leave day. Part-time hourly employees are not eligible for the personal leave day.

Employees must use the personal leave day as one 8-hour leave day on or before December 31.

FAMILY AND MEDICAL LEAVE

The Family and Medical Leave Act (FMLA) guarantees employees who have been employed with the State of Alabama for twelve (12) months or more and who have worked at least 1250 hours during the previous twelve (12)-month period a total of twelve (12) work weeks of leave (paid or unpaid) during each calendar year for certain family and medical reasons.

- **Reasons for Taking FMLA Leave:** FMLA Leave must be requested by the employee and will be granted for any of the following reasons:
 1. to care for the employee's child after birth, or placement for adoption or foster care;
 2. to care for the employee's spouse, son or daughter, or parent, who has a serious health condition; or
 3. for a serious health condition that makes the employee unable to perform the employee's job.

At the employee's or employer's option, certain kinds of paid leave may be substituted for unpaid leave.

- **Advance Notice and Medical Certification:** The employee may be required to provide advance leave notice and medical certification. Taking of leave may be denied if requirements are not met.
 1. The employee ordinarily must provide 30 days advance notice when the leave is “foreseeable”.
 2. An employer may require medical certification to support a request for leave because of a serious health condition, and may require second or third opinions (at the employer’s expense) and a fitness for duty report to return to work.
- **Job Benefits and Protection:**
 1. For the duration of FMLA leave, the employer must maintain the employee’s health coverage under any “group health plan.”
 2. Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.
 3. The use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee’s leave.
- **Unlawful Acts by Employer – FMLA makes it unlawful for any employer to:**
 1. interfere with, restrain, or deny the exercise of any right provided under FMLA;
 2. discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.
- **Enforcement:**
 1. The U.S. Department of Labor is authorized to investigate and resolve complaints of violations.
 2. An eligible employee may bring a civil action against an employer for violations.

FMLA does not affect any federal or state law prohibiting discrimination, or supersede any state or local law or collective bargaining agreement which provides greater family or medical leave rights.

- **For Additional Information:** Contact your supervisor/division chief or the Personnel and Training Division.

FREEZING ACCRUED LEAVE

According to the Rules of the State Personnel Board, Section 670-X-15-.03, the appointing authority may grant in writing to any employee a leave of absence without pay (LWOP) for a period not to exceed one (1) year; however, LWOP not for Family Medical Leave (FMLA) purposes is subject to the approval of the Commissioner of Revenue and the State Personnel Director. Employees qualifying for FMLA leave may choose to use this leave for up to twelve (12) weeks within the same year. Therefore, it is the policy of the State Department of Revenue to allow all employees meeting the qualifications for and receiving approval for Family Medical Leave Without Pay (FMLA) and regular Leave Without Pay (LWOP) to freeze all accrued leave balances as long as the following conditions and restrictions are met:

1. The balance of accrued leave while the employee is in LWOP status must not and cannot exceed a total of fifty (50) hours which may include the employee's annual leave, sick leave, and personal leave.
2. While on official LWOP, the employee may not be placed in pay status for the day before and/or the day after a State paid holiday.
3. Before an employee is allowed to use official LWOP and freeze their accrued leave balance (not to exceed fifty hours total), the employee must sign and date the appropriate form acknowledging his/her understanding of the provisions in which the leave balance will remain frozen while LWOP is in effect (See Acknowledgement Form, Appendix H). This signed statement must be returned to the Department of Revenue, Personnel and Training Division, five (5) working days prior to the starting date of official LWOP in which the freezing of accrued leave balance is requested by the employee.

Family Medical Leave (FMLA) versus Regular Leave Without Pay (LWOP)

It is important that every employee understand the provisions separating FMLA and Regular LWOP. All employees meeting the qualifications for FMLA leave will be required to use their annual and sick leave or, if approved, will be allowed to freeze their accrued leave balance up to fifty (50) hours and be charged LWOP not to exceed the twelve (12) weeks leave of absence as authorized by the federal mandate (Family Medical Leave Act of 1993). During this time period, the employee's individual insurance premium will be paid by the State of Alabama; however, any dependent insurance premium must be paid by the employee. Also, as stated above in Restriction #2, an employee on FMLA (official leave without pay) cannot be placed in pay status for the day before and/or the day after a State paid holiday.

As for Regular LWOP, an employee must obtain written permission from the appointing authority to be allowed to be placed on leave without pay for a period not to exceed one (1) year. Again, all employees authorized for regular LWOP may be allowed to freeze their accrued leave balance up to fifty (50) hours. However, the employee's individual as well as dependent insurance premium must be paid by the employee if the leave usage exceeds nineteen (19) or more days. Also, as stated above in Restriction #2, an employee on Regular LWOP (official LWOP) cannot be placed in pay status for the day before and/or the day after a State paid holiday. In addition, the employee cannot be placed in pay status solely to have insurance premium coverage.

DISASTER SERVICES VOLUNTEER LEAVE

In compliance with Act 95-550, "Disaster Services Volunteer Leave Act of 1995", it is the policy of the Department of Revenue to allow leave with pay for all permanent state employees who have received appropriate training and who volunteer for American Red Cross operations with disaster designated levels of IV and above.

The employee will be granted leave from work with pay not to exceed fifteen (15) work days in any 12-month period to participate in specialized disaster relief services for the American Red Cross, upon the request of the American Red Cross for the services of that employee and upon the recommendation of the employee's agency head and with the approval of the Governor.

Details about the letter of request, leave form requirements, and benefits are available in the Personnel Manual.

DONATION OF SICK LEAVE

The Department of Revenue will adhere to the guidelines set forth by the State Personnel Department for sick leave donation. The donation may occur only if the accepting/receiving employee has exhausted all other leave, the request is submitted to the Personnel and Training Division prior to the use of the leave, and the illness or injury is catastrophic (as defined by the State Personnel Board).

An employee may donate (transfer) a specified number of his/her sick leave days (up to the maximum of 150 days) to another employee of an equal or lower personnel class assuming the following conditions are met:

- the request must be in writing;
- any leave which is donated (transferred) is lost to the donating employee even if it is not utilized by the receiving employee.

LIGHT DUTY WORK

It is the policy of the Department of Revenue to assign an employee to light-duty work as a result of a documented on-the-job injury. This policy does not apply to individuals who report injuries of carpal tunnel syndrome.

HOLIDAYS

The Department of Revenue will close on all legal holidays as established by Alabama law and on other days as may be designated by the Governor. However, there are times when some employees may be required or requested to work on a holiday. Compensation (usually compensatory time) will be made to such employees in accordance with applicable laws, State Personnel rules, and Department policy.

COURT ATTENDANCE

Leave with pay will be given to permanent employees who are required to attend court as witnesses or as jurors. Hourly employees will take leave without pay. A permanent employee who attends court on his/her own behalf must use annual leave to cover the absence even if he/she was subpoenaed. Additionally, for employees on the second shift, leave with pay will not be given unless the employee is able to certify that they actually participated in court during the hours of 8:00 a.m. through 5:00 p.m. Second shift employees are obligated to come to work even if they participated in court on a partial work time basis. The employee will be given equal time off, on the second shift, for the hours participated in court after they present written certification from a court official.

Employees must coordinate with their supervisor, fill out the proper leave form and submit supporting documentation. Employees must learn and follow all procedures associated with court attendance (e.g. an employee who reports for jury duty and then is not selected, must return to work or be charged annual leave).

LEAVE WITHOUT PAY

A permanent merit employee may request leave without pay for up to one year. The Commissioner will approve or disapprove the request based upon what is best for the Department. An approval by the Commissioner is subject to final approval by the State Personnel Director. Failure of an employee to report for duty promptly at the expiration of a leave of absence will be just cause for dismissal.

Leave without pay must be taken only when necessary and must not be abused. A permanent position requires a full-time employee. Excessive leave without pay may warrant reconsideration of the retention of the employee or of the need for the position. Leave without pay is not granted to allow an employee to pursue other employment.

STATE EMPLOYEES' INJURY COMPENSATION TRUST FUND (SEICTF)

MEDICAL – The Personnel and Training Division will administer SEICTF in accordance with the directions of the State Employee's Insurance Board. Department employee's who are injured on the job will seek medical care from their health care provider (physician, hospital or clinic) convenient to where the injury occurs. Employees will not be involved in co-payments or deductibles, except for HMO covered employees who will have to pay but will be reimbursed by SEICTF for these charges.

LOST TIME – Benefits applicable to on-the-job injuries that result in lost work for full time employees will be administered as follows:

Waiting Period. There is a three day period for which no lost time benefit is paid. Should the lost time reach twenty-one days, the initial three day period is then paid. The employee may use sick or annual leave to cover the waiting period.

Option One. The injured employee may choose to use his/her accumulated leave; the employee will be paid through the Government Human Resources System (GHR) and normal leave and payroll procedures apply. If this option is elected, benefits start when personal leave is exhausted, or whenever the employee chooses to accept benefits as opposed to using leave.

Option Two. The employee may choose to receive two-thirds of his/her weekly wage. The employee is then paid directly by the Division of Risk Management and not through GHR. There are no deductions for State or Federal income taxes, Social Security or Medicare, since on-the-job injury compensation benefits are not taxable. The maximum benefit allowed is \$427 per week. Both State Employee Insurance Plan contributions and RSA deductions (as well as employer contributions) continue to be made based on the injury compensation rate.

DURATION OF PAYMENTS – Payments continue for as long as total disability exists. The employee remains on the state payroll for up to twenty-six (26) weeks from the date of injury. After that time, SEICTF will make biweekly tax-free payments directly to the employee. Also after that time, payments to RSA cease until the employee returns to work, as does state paid participation in the State Employee Insurance Plan.

SUPERVISORS HAVE A SIGNIFICANT RESPONSIBILITY IN THE IMPLEMENTATION PROCEDURES FOR THE ABOVE POLICY; THE PROCEDURES ARE IN THE PERSONNEL MANUAL AND ALL QUESTIONS SHOULD BE REFERRED IMMEDIATELY TO THE PERSONNEL AND TRAINING DIVISION.

VOTING AND WORKING AT THE VOTING POLLS

Employees will be provided the opportunity to vote as they choose in local, state, and national elections. Those who do choose to vote on election day will be allowed a specific amount of time to cast their ballots without the loss of any accumulated leave. Employees must secure their supervisors' approvals before taking time off to vote. Employees who are requested or who volunteer to work at the voting polls must take annual leave or leave without pay for the time they are away from their jobs.

EDUCATIONAL LEAVE

*Educational leave is allowable under the **Rules of the State Personnel Board** and may be granted to permanent full-time merit system employees. The degrees sought must be related to the Department of Revenue objectives in order for educational leave to be approved. The course must not be available at another time that quarter/semester, and the course must be a degree requirement.*

DONATING BLOOD

An employee who donates blood to a charity or organization (such as the Red Cross) may be granted four hours of other leave with pay with the approval of the employee's supervisor and division chief.

ATTENDING FUNERALS

You may use sick leave to attend the funeral of someone in your immediate family (spouse, children, grandchildren, parents, grandparents, siblings, mother-in-law, father-in-law, daughter-in-law, and son-in-law). To attend other funerals, you must use annual leave. Consult with your supervisor and use the proper procedures.

OVERTIME / COMPENSATORY TIME UNDER THE FAIR LABOR STANDARDS ACT

The Fair Labor Standards Act (FLSA) is a federal law governing minimum wage, overtime pay, equal pay, record keeping, and child labor laws. The Wage and Hour Division within the Employment Standards Administration of the U. S. Department of Labor has authority for the FLSA. The application of the specific overtime provisions is clarified herein.

According to the FLSA's criteria, there are two basic categories of employees – exempt and non-exempt. Exempt employees are those in positions which meet the tests for the executive, administrative, and professional positions. Such employees are not covered by the overtime provisions of the Act, even though they are covered by other specific provisions. Non-exempt employees are covered by the overtime provisions of the FLSA. Employees may consult their supervisor to check on their exempt/non-exempt status.

Salary Administration

Salaries of Department of Revenue employees are established and administered in accordance with the **Rules of the State Personnel Board**. Responsibility for administering the salary plan is assigned to the Personnel and Training Division.

Employment Separations

Separations Due To Resignations and Transfers

An employee who intends to separate from employment with the Department of Revenue must submit a written notice at least two weeks prior to the effective date of the separation. Any exceptions to this stipulation require the approval of the Commissioner of Revenue.

Employees planning a transfer to another State Agency should notify their immediate supervisor as soon as possible. In order to assure that all paperwork is completed, the employee should also notify the Chief of the Personnel and Training Division.

If the transfer involves taking a demotion, and if the demotion requires a reduction in pay, the employee must confirm acceptance of the pay reduction in writing and forward a copy to his/her division chief and the Personnel and Training Division.

Removal of a Probationary Employee

The **Rules for the State Personnel Board** provide for the removal of a probationary employee whose job performance is unsatisfactory. The Department's policy is that prior to the end of the probationary period, an unsatisfactory or unsuitable employee will be involuntarily terminated by the Commissioner based upon written justification provided by the probationary employee's supervisors. The supervisor of a probationary employee is responsible for carefully evaluating that employee and taking the appropriate action to initiate the removal process when necessary.

Dismissal

The dismissal policy applies to permanent classified employees. The Commissioner, who is the appointing authority, may dismiss an employee for good cause following a due process hearing. A dismissed employee who was in a permanent classified position retains the right to appeal to the State Personnel Board.

Discipline of Employees

Failure by an employee to conform to the policies, procedures and directives of the Department may result in demotion, suspension or dismissal, as provided for in the *Code of Alabama 1975*, Sections 36-26-9, 27 and 28. The Commissioner shall decide what disciplinary action shall be taken.

Violations that normally result in disciplinary actions of increasing severity are:

- Violations of safety rules.
- Absenteeism – Unexcused absence, unreported absence, a pattern of absences, or excessive absences.
- Tardiness – Not on the job ready to work at the beginning of the shift.
- Inattention to job – Doing anything distracting while on the job.
- Failure to perform job properly.
- Leaving job station without permission.
- Disruptive conduct of any sort.
- Abuse of equipment.
- Unauthorized operation of vehicles, machinery, or equipment.
- Participation in unauthorized activity or solicitation on work premises.
- Poor housekeeping.
- Unauthorized use of telephones.
- Unauthorized use of bulletin boards.
- Violations of specific department rules.

Serious violations that may result in suspension or discharge on the first offense, considering work record and length of service include:

- Violations of safety rules which endanger life or property.
- Insubordination – Failure to follow an order; disobedience; failure to submit to authority as shown by demeanor or words, with the one exception of not following an order which the employee has good reason to believe is unsafe or illegal.
- Theft or unauthorized possession of state property.

- Fighting.
- Use of abusive or threatening language.
- Falsification of records – application for employment, time card, doctor’s excuse, etc.
- Possession or use of alcohol, narcotics, or dangerous weapons.
- Sleeping on the job.
- Leaving before the end of the shift/walking off the job.
- Serious violation of any other department rule.
- Job abandonment which consists of three days of unexcused, unreported absence.

The above listing of violations is not meant to be all inclusive and does not imply that discipline may not be imposed for other sufficient reasons.

In general, the Department follows the progressive discipline system used by all State agencies. Progressive discipline is a system of escalated penalties which are imposed with increasing severity for repeated infractions. The escalation can proceed in this fashion (also, see the paragraph below):

- Verbal warning
- Written reprimand
- Suspension without pay
- Discharge

At each step, the supervisor provides a clear statement of the problem behavior, what to do to correct the problem, a time limit for correction, and consequences of continued misconduct.

In addition, regarding progressive discipline, the Department reserves the right to bypass any and all of these steps or use other forms of discipline which are in the best interest of the Department and its vast majority of effective employees, and the good of State service.

Criminal violations shall also be subject to prosecution in accordance with the Alabama Criminal Statutes.

Misconduct or Violence In The Workplace

The workplace is a gathering of people where basic safety and social order must be maintained. Further, the department's supervisors must make decisions and direct people to accomplish legitimate tax administration assignments. All employees must behave in a moral, ethical, and business-like manner.

- I. *Specifically, employees are expected to behave as follows:*
 - a. *Employees are expected to perform their assigned duties conscientiously and to respond readily to the direction of supervisors. However, an employee shall also have the right and duty to refuse an order or assignment that he or she knows to be illegal, unethical, or unsafe.*
 - b. *Employees shall comply with the policies and operating procedures of the Department and their divisions.*
 - c. *Employees will act in a manner that is consistent with generally recognized professional conduct and ethical principles. A good attitude and spirit of cooperation are expected of every employee. Conduct with fellow employees should not cause dissention or discord.*
 - d. *Misunderstandings or disagreements will be discussed in a respectful manner. Supervisors will make the final decision to resolve the situation and employees will abide by the decision.*
- II. *The conduct, attitude, and demeanor described below is strictly prohibited; supervisors and co-workers will not tolerate escalations of misconduct as described in subparagraph b. through d. below, which go beyond the normal discipline process:*
 - a. *Violations of rules or socially inappropriate behavior; absenteeism – any incident or pattern of unexcused, un-reported, or excessive absences; tardiness; inattention to job or doing anything distracting on the job; failure to perform job according to quality, quantity, and deadlines required; leaving job station without permission or walking off the job; poor housekeeping; unauthorized use of telephones or bulletin boards.*

- b. Escalation of inappropriate behavior to include failure to comply with supervisor's corrections, or arguing, or resisting authority; unauthorized or abusive use of equipment; stalling work flow; malicious or excessive griping, or causing emotional stress to others with words; loud, disruptive language which affects the activities of other employees; vulgar, abusive language or threatening words; threatening gestures or movements toward another person; insubordination or disobedience; emotional outbursts at another individual or the department.
- c. Further escalations of inappropriate behavior such as being under the influence of alcohol or an illegal drug at work; having any prohibited substance at work; shoving or any rough or threatening behavior where another person is touched; fighting; possessing a dangerous weapon at work.
- d. Any further escalation toward criminal behavior.

Supervisors will follow the procedures in the Personnel Manual to insure social order and safety are maintained in the workplace.

Layoffs

The **Rules of the State Personnel Board** provide for the separation of employees by layoff. An appointing authority may lay off an employee in the classified service whenever it is deemed necessary by reasons such as the shortage of work or funds, the abolition of a position, or any other material change in duties or organization.

Return of State Property Upon Separation

An employee who separates from employment with the Department of Revenue under any circumstance (dismissal, transfer, resignation, etc.) is responsible for returning any property that belongs to the State. Some examples of property are State credit cards, identification cards, equipment (adding machines, computers, etc.), uniforms, keys, etc.

Retirement Program

Retirement

The employee must make application for retirement with the Employees' Retirement System of Alabama. Application must be made not less than thirty (30) days nor more than ninety (90) days prior to the effective date of the retirement. A retirement is always effective on the first day of a month. The Personnel and Training Division is responsible for administering the retirement program and creating certificates for retirement.

Purchase of Military Service

An employee has one (1) year after enrollment in the Employees' Retirement System of Alabama to purchase credit toward retirement for up to four (4) years of eligible military service.

Repurchase of Prior Service

A person re-entering State service and who has withdrawn prior contributions to the Employees' Retirement System or the Teachers' Retirement System may, after completing two years of contributing service, repurchase the prior service. The payment must be a lump sum payment of prior contributions plus interest. Anyone interested in repurchase of prior creditable service should contact the Employees' Retirement System.

Employee Communications

Employee Assistance Program (EAP)

The Department of Revenue will provide an Employee Assistance Program (EAP) to all employees. The Department will provide confidential assistance and/or referral on a voluntary basis to any employee when personal problems are contributing to, or may contribute to, deteriorating job performance.

The Department of Revenue actively supports rehabilitation efforts, when applicable and appropriate, through employee group health benefits, sick leave, and other leave policies. An employee may be referred to the EAP by Department of Revenue supervisory personnel, or medical personnel, or his/her family because of a condition that may affect his/her job performance. The decision to accept assistance is the responsibility of the employee.

Employees who participate in the EAP will not be given preferential treatment, nor will they receive any special considerations by the Department of Revenue. EAP participation will not immunize an employee against discipline, including discharge, by reason of an infraction of work rules or the rules of conduct. All employees will be evaluated strictly on job performance criteria, irrespective of their participation in the EAP. An EAP employee may be disciplined for his/her continued unsatisfactory job performance.

NOTE: For further details on the purpose, application and scope of this program, contact the Employee Assistance Program Coordinator.

The Department of Revenue recognizes that a wide range of problems, not directly associated with one's job function, may have an adverse effect on an employee's job performance. Further, personal problems of a family member can also affect an employee's job performance. When marital or family discord, financial, or emotional crises, alcohol or drug problems, illness, or other difficulties interfere with job performance, an employee may self-refer or be referred to EAP in accordance with the policy above. The EAP Coordinator's office is in Room 3101 and the phone number is 353-5480.

EEO Complaint

It is the policy of the Department of Revenue not to discriminate against any employee because of race, color, religion, age, sex, national origin, ancestry, or disability. Additionally, the established grievance procedure shall provide for prompt and equitable resolution of complaints alleging any action prohibited by the U.S. Department of Justice regulations implementing Title II of the Americans with Disabilities Act. Title II states, in part, that "no otherwise qualified disabled individual shall, solely by reason of such disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination" in programs or activities sponsored by a public entity. This policy not to discriminate includes any action taken by an employee under the EEO Complaint Policy.

Assistance can be obtained from the EEO Coordinator in Room 3101 (phone 353-5480). Another source of assistance is the Equal Employment Opportunity Commission in Birmingham. EEO complaints must be filed within 180 days of the occurrence.

Regular Grievance

It is the Policy of the Department to treat all employees fairly. Any employee who feels that (s)he has been aggrieved in a non-EEO matter which affects his/her employment or work environment is given the opportunity to seek resolution of the grievance through the supervisory chain of command. The Personnel and Training Division administers this policy, consults, and helps resolve grievances not reconciled by the chain of command.

Under this policy, employees first consult with their supervisor and division chain of command. Questions on the additional procedures involved should be referred to the Personnel and Training Division.

Reasonable Accommodations

The Alabama Department of Revenue is subject to the Americans With Disabilities Act which provides that no otherwise qualified individual with a disability in the U.S. shall, solely by reason of his/her disability, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity to which this Act applies. Reasonable Accommodation is a key nondiscrimination requirement of the ADA because of the special nature of discrimination faced by people with disabilities. Many people can perform jobs without any need for accommodations. But many others are excluded from jobs that they are qualified to perform because of unnecessary barriers in the workplace and work environment.

The ADA requires reasonable accommodation as a means of overcoming unnecessary barriers that prevent or restrict employment opportunities for otherwise qualified individuals with disabilities. A reasonable accommodation is a modification or adjustment to a job, the work environment, or the way things usually are done that enables a qualified individual with a disability to enjoy an equal employment opportunity. It is the policy of this department to provide reasonable accommodations to the known physical or mental limitations of a qualified applicant or employee with a disability unless the accommodation would impose an undue hardship on the department.

When a qualified individual with a disability requests an accommodation, the department will make a reasonable effort to provide an accommodation that is effective for the individual. Reasonable accommodation needs will be determined on a case-by-case basis.

Contact the Personnel and Training Division or the EEO Office for assistance in determining reasonable accommodations.

Sexual Harassment

Sexual harassment is a violation of Section 703 of Title VII. Sexual harassment, either physical or verbal, is an unlawful employment practice and will not be tolerated within the Department of Revenue.

It is the policy of the Department of Revenue that all employees are responsible for assuring that the workplace is free from sexual harassment. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, and other verbal, visual, or physical conduct of a sexual nature when: (1) submission to the harassment is made a term or condition of employment, either explicitly or implicitly; (2) submission to or rejection of the harassment is used as the basis for employment decisions affecting an individual; or (3) the harassment has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

No supervisor or employee shall threaten or insinuate, either explicitly or implicitly, that another employee's or applicant's refusal to submit to sexual advances will adversely affect that person's employment, performance evaluation, wages, advancement, assigned duties, shifts, or any other condition of employment or career development. Similarly, no employee shall promise, imply, or grant any preferential treatment in connection with another employee or applicant engaging in sexual conduct. Additionally, no employee shall use his/her position of employment with the Department of Revenue to engage in the sexual harassment of another person with whom the employee may come in contact with as a result of employment with the Department of Revenue.

Employees should report incidents to their supervisor or the EEO Coordinator. All information must be forwarded to the EEO Coordinator as soon as possible for compliance with department procedures.

Employee Suggestion Awards Program

*Under the provisions of 36-1-7, **Code of Alabama 1975**, the legislature has established an Employee Suggestion Awards Program. This program provides that cash or honorary awards may be made to State employees whose adopted suggestions will result in substantial savings or improvement in State operations. The maximum cash award is ten percent (10%) of the first year's estimated savings, not to exceed \$2,000.*

Department of Revenue employees are encouraged to participate in the program. The program is managed by the Office of the Commissioner.

Incentive Awards Program

The objective of the Incentive Awards Program is to provide a formal means for recognizing employees who perform in an outstanding manner. The program is designed to promote individual pride and performance and to provide recognition for deserving personnel.

Four awards are possible: Special Achievement, Commissioner's Recognition, Group Recognition and Employee of the Quarter. Nomination information is available from supervisors. Administrative responsibility for the program is assigned to the Personnel and Training Division.

Solicitations

Authorized agents including insurance representatives, deferred compensation analysts, health care providers, union representatives, etc. will be given access to employees of the Department of Revenue at prescribed periods of time and at specific locations. The Department of Revenue is in the business of collecting taxes and regulating companies who have businesses within the State of Alabama. As such, for security reasons and confidentiality of records and materials, designated areas will be provided on the fourth floor in the Gordon Persons Building on a space availability basis. Access shall be provided without regard to race, sex, color, national origin, ancestry, disability, religion, or age.

Employee Safety and Health

AIDS and HIV Infection in the Work Place

The Department of Revenue's policy regarding AIDS/HIV infection in the workplace is based on current medical and scientific opinions that there is no evidence that the AIDS virus can be transmitted through casual contact in ordinary social or workplace settings. The U.S. Department of Health and Human Services has identified AIDS as a medical disability according to the Rehabilitation Act of 1973, section 504, 29 USC 794 (1982), and it has prohibited discrimination based on AIDS-related illness. In addition, AIDS is a disability as defined in the Americans with Disabilities Act of 1990 (ADA). Accordingly, the Department of Revenue's position is that an employee with an AIDS-related illness is to receive the same treatment and benefits as any other employee and shall not be discriminated against in any manner as a result of his/her AIDS-related illness.

Employees may contact the Personnel and Training Division for information on reasonable accommodations under ADA.

Hazardous Situations

*All employees of the Department of Revenue should become familiar with the **Internal Security Manual** regarding safety procedures in the event of a fire or a bomb threat.*

FIRES

- Seek the location of phones and alarm boxes for fire reporting.
- Know the location of the building alarm/intercom system in your work area. Tests of the alarm system are announced before the strobe light and alarm system activate; so if the alarm system sounds without prior explanation – Evacuate.
- Learn the evacuation route(s) established by your division. Do not use elevators; use the stairs.

BOMB THREAT

- If you receive a bomb threat in your area, call the Building Management office at 242-8425 and the Capitol Police at 242-0700.
- Exit the building as directed or using standard routes.

SEVERE WEATHER DURING WORKING HOURS

If severe weather develops while you are in the Gordon Persons Building:

- Listen outside for the city siren system or inside for an intercom announcement from the Building Engineer.
- Stay away from glass windows and doors as you move to the VIP parking garage on the Plaza Level or designated safe areas on Level One of the building.

NOTE: See additional policy for inclement weather affecting travel to and from work.

Information and Building Security

Security Within the Department of Revenue

The Department of Revenue must maintain proper security at all physical locations. Security for offices located in the Gordon Persons Building is of particular concern; therefore, a comprehensive security management system has been implemented to protect property and guarantee the confidentiality of sensitive documents. Access to offices in the Gordon Persons Building is controlled by a card access system which is based on different levels of security.

*The Internal Security Unit is primarily responsible for the implementation and maintenance of the security management system, including the investigation of security violations. The Personnel and Training Division is responsible for the issuance of SMS-ID Badges in accordance with the **Internal Security Manual**.*

For more detailed information on security issues, consult your supervisor, your division security coordinator, the Department's *Internal Security Manual* and the *Departmental Personnel Manual*.

Security Clearance/Identification Cards

The Personnel and Training Division will issue picture SMS-ID Badges (also known as "badges" or "card keys") and/or credentials to employees as directed by departmental policy. SMS-ID Badges will be issued to employees assigned to the Gordon Persons Building and other buildings if designated by the Internal Security Unit. The Personnel and Training Division will issue replacement "badges" for those that are broken or lost.

For more detailed information on security issues, consult your supervisor, your division security coordinator, the Department's *Internal Security Manual* and the *Departmental Personnel Manual*.

Mobile Computing

It is the policy of the State Department of Revenue that all employees assigned access to the Revenue Department's mobile-computing systems should adhere to the conditions and restrictions established by the Office of the Commissioner.

Consult your supervisor and the *Departmental Personnel Manual* for the details on the use, protection, interest and title, loss, damage, and expenses associated with mobile computing.

E-Mail

It is the policy of the Department of Revenue that all employees assigned access to E-mail shall use this communication service for business purposes only. Any sending or receiving of messages by any employee outside of conducting business for the Department of Revenue is strictly prohibited. E-mail messages are subject to search at any time, with or without notice. Further, the following uses or content of E-mail in the Department are specifically prohibited:

- 1. Use of foul, inappropriate, or offensive messages, including racial or sexual slurs.*
- 2. Use of E-mail to solicit for outside business ventures or political or religious causes.*
- 3. Use of unauthorized codes or passwords to gain access to others' files.*
- 4. Use of E-mail for non-business related communications, except for making arrangements for lunches or other informal meetings.*

E-mail is a business tool designed to enhance the communications within the Department of Revenue. Anyone who abuses the policies above will be subject to disciplinary action, including possible termination.

Standards of Conduct

The basic mission of the Department of Revenue is to foster, to the fullest extent possible, compliance with all Revenue laws and regulations.

Confidence in the Department and faith in its dependability and integrity have a vital impact on our ability to carry out this mission. We can maintain the public confidence only to the extent that its contacts with the public reflect the highest ethical and moral standards. Not only must we act with complete propriety, but we must be sure that our actions cannot be interpreted otherwise. Each contact must be characterized by courtesy, fairness, and competence.

General Rules, Work Habits, and Standards

The following Standards of Conduct, though not all inclusive, emphasize the importance the Department places on ethical and moral behavior. Employees are required to familiarize themselves with and abide by these standards. When considering disciplinary action toward an employee, Department supervisors and managers assume the employee is familiar with these standards.

CONFORMANCE TO LAWS

Employees shall obey the laws of the United States and the State of Alabama. Any employee who is convicted of a crime relating to his or her employment shall be subject to disciplinary action. However, a criminal prosecution and conviction is not a prerequisite for disciplinary action by the Department.

Any employee who is indicted or arrested for a crime that reasonably gives rise to legitimate fear for the safety of other employees, the property of the State, or jeopardizes the public trust in Department employees or undermines trust in the integrity of the tax administration or other laws of Alabama, may also be subject to suspension without pay or other employee benefits, pending resolution of the case.

If the employee is found guilty or pleads nolo contendere, further disciplinary action, including termination, may be taken.

CONFORMANCE TO POLICIES, PROCEDURES AND DIRECTIVES

Employees are expected to perform their assigned duties conscientiously and to respond readily to the direction of the supervisors. However, an employee shall also have the right and duty to refuse an order or assignment that he or she knows to be illegal or unethical or that is in direct contradiction to these standards of conduct.

Employees shall comply with the policies and operating procedures of the Department.

Employees shall also comply with travel rules and regulations. Supervisors are responsible for reviewing and verifying the necessity, propriety, and accuracy of travel expenses submitted by their employees.

Each employee is also required to become familiar with and abide by the standards of conduct contained herein and to seek information from his or her supervisor in case of doubt or misunderstanding regarding their application.

Conduct, Attitude and Demeanor

The basic standard of conduct is to act in a manner that is consistent with generally recognized professional conduct and ethical principles.

Specifically, all employees shall avoid any action which may result in or create a reasonable basis for the impression of:

- Using or attempting to use their official position for private gain or to secure unwarranted privileges or exemptions for themselves or others;
- Giving preferential treatment to any taxpayer;
- Making work-related decisions contrary to departmental policy;
- Using one's official position to intimidate or harass a taxpayer by unlawful force or threats of force.
- Making false or misleading statements knowing that the statements are not true, or any attempt to influence, or coerce another to make false or misleading statements;
- Conducting or causing to be conducted a tax audit for political reasons with the specific intent to influence, coerce, hinder, or intimidate a public official, a candidate for public office, a public employee, or a family member of a public official, candidate for public office, or public employee. Conducting, or causing to be conducted, an audit, review, or investigation when a tax return has not been filed as required by law or regulation, or when a tax liability may be due, or when a return may contain a material false statement, shall be presumed not to be for political reasons.

A good attitude and spirit of cooperation are expected of every employee.

Confidentiality of Information

Section 40-2A-10, *Code of Alabama 1975* as amended, prohibits the disclosure of tax return information, except in certain limited circumstances. Further, Department policy imposes additional prohibitions and requirements not necessarily set forth in statute. Also, Revenue Department employees should note that Section 36-25-8, *Code of Alabama 1975* (1995 Cumulative Supplement), prohibits public employees, among others, from using or disclosing confidential information gained in the course of employment in any manner which would result in financial gain.

Information on a tax return and any documents accompanying a tax return is confidential. Any information about the tax status of a taxpayer is also confidential (i.e. failure to timely file or pay; an audit in progress). Information provided to the Department by any other governmental or private agency must also be considered sensitive and confidential.

Employees may not disclose, except as provided, information contained in any tax return, schedule, or other statement designed to supplement or to become a part of a tax return. Employees also may not disclose, except as authorized, any information coming to their attention during the course of their employment or official duties which concerns or relates to: trade secrets, processes, operations, style of work or apparatus, confidential statistical data, amount or source of any income, profits, losses, or expenditures of any person, firm, party, corporation, or association. When a question arises as to whether an item of information may be disclosed, the employee shall discuss the facts with his/her supervisor and, if necessary, request an opinion from the Legal Division. Employees may not disclose the filing or payment status of any taxpayer, except as provided for the proper administration of the Revenue laws.

To ensure that employees fully understand the importance of information confidentiality and the penalties provided for violations, all employees are required to sign an "Employee's Disclosure of Information Statement." This statement cites the provisions in the ***Code of Alabama 1975*** that specifically address disclosure of information and the penalties provided for improperly divulging information. After the statement is signed, it is placed in the employee's personnel file. Each employee also keeps an original signed copy of the statement for his/her own records. Additionally, all employees are provided and must acknowledge receipt of the Department's "Confidentiality Policy." It provides guidance regarding the confidentiality of tax information as set forth by state and federal laws, including §40-2A-10, ***Code of Alabama 1975***, as amended.

Alabama Ethics Law

ATTENTION: EACH AND EVERY EMPLOYEE OF THE ALABAMA REVENUE DEPARTMENT IS REQUIRED TO KNOW AND ABIDE BY THE ALABAMA ETHICS LAW, WHICH IS FOUND IN §36-25-1, ET SEQ., CODE OF ALABAMA 1975 (1995 CUMULATIVE SUPPLEMENT). GENERALLY, THE FOLLOWING SECTIONS ARE THE ONES WHICH WILL APPLY TO MOST SITUATIONS INVOLVING REVENUE DEPARTMENT EMPLOYEES. THIS DOES NOT MEAN, HOWEVER, THAT OTHER SITUATIONS INVOLVING OTHER SECTIONS NEVER WILL APPLY. THEREFORE, EACH EMPLOYEE IS RESPONSIBLE FOR FAMILIARIZING HIMSELF OR HERSELF WITH THE ALABAMA ETHICS LAW IN FULL, NOT JUST THE FEW SECTIONS THAT FOLLOW. FOR THIS PURPOSE, A COMPLETE COPY OF THE ETHICS LAW IS ON FILE WITH THE CHIEF OF EACH DIVISION AND WITH DIVISION SUPERVISORS.

CONFLICTS OF INTEREST

*Section 36-25-5, *Code of Alabama 1975* (1995 Cumulative Supplement), states the following:

- (a) No public official or public employee shall use or cause to be used his or her official position or office to obtain personal gain for himself or herself, or family member of the public employee or family member of the public official, or any business with which the person is associated unless the use and gain are otherwise specifically authorized by law. Personal gain is achieved when the public official, public employee, or a family member thereof receives, obtains, exerts control over, or otherwise converts to personal use the object constituting such personal gain.

Further, the law states...

- (c) No public official or public employee shall use or cause to be used equipment, facilities, time, materials, human labor, or other public property under his or her discretion or control for the private benefit or business benefit of the public official, public employee, any other person, or principal campaign committee as defined in Section 17-22A-2, which would materially affect his or her financial interest, except as otherwise provided by law or as provided pursuant to a lawful employment agreement regulated by agency policy.
- (d) No person shall solicit a public official or public employee to use or cause to be used equipment, facilities, time, materials, human labor, or other public property for such person's private benefit or business benefit, which would materially affect his or her financial interest, except as otherwise provided by law.
- (e) No public official or public employee shall, other than in the ordinary course of business, solicit a thing of value from a subordinate or person or business with whom he or she directly inspects, regulates, or supervises in his or her official capacity.

(f) A conflict of interest shall exist when a member of a legislative body, public official, or public employee has a substantial financial interest by reason of ownership of, control of, or the exercise of power over any interest greater than five percent of the value of any corporation, company, association, or firm, partnership, proprietorship, or any other business entity of any kind or character which is uniquely affected by proposed or pending legislation; or who is an officer or director for any such corporation, company, association, or firm, partnership, proprietorship, or any other business entity of any kind or character which is uniquely affected by proposed or pending legislation.

*Section 36-25-14, **Code of Alabama 1975** (1995 Cumulative Supplement), requires certain public employees, among others, to file annually a statement of economic interests with the State Ethics Commission. This statement is due no later than April 30 of each year and covers the period of the preceding calendar year. A violation of this section may subject a person to fines and/or criminal sanctions. Furthermore, in the case of such violations, the Revenue Department reserves the right to impose its own, additional disciplinary sanctions against any Revenue Department employee who violates this section.

*The necessity for the fair and impartial administration of state government and the enforcement of its laws makes the avoidance of any conflict of interest of primary importance. The new ethics law defines a conflict of interest as follows:

A conflict on the part of a public official or public employee between his or her private interests and the official responsibilities inherent in an office of public trust. A conflict of interest involves any action, inaction, or decision by a public official or public employee in the discharge of his or her official duties which would materially affect his or her financial interest or those of his or her family members or any business with which the person is associated in a manner different from the manner it affects the other members of the class to which he or she belongs.

Section 36-25-1(8), *Code of Alabama 1975* (1995 Cumulative Supplement). (See the full text of this code section for a list of items which do not constitute a conflict of interest.) Whenever a Revenue Department employee receives an assignment which involves a person with whom the employee has had social, business, or other relationships of a nature that might impair (or give the appearance of impairing) that employee's impartiality, the employee should notify immediately his or her direct supervisor of the specific facts and circumstances involved. The supervisor then should provide appropriate instructions to the employee concerning his or her assignment.

INDEPENDENCE IN AUDITING (Department Policy)

An auditor or investigator will not audit or investigate any entity unless he or she is independent with respect to such entity. Independence will be considered to be impaired if, at any time, the auditor or investigator:

- *Had, or was committed to acquire, any financial interest in the entity;*
- *Was a trustee of any trust or executor or administrator of any estate if such trust or estate had, or was committed to acquire, any financial interest in the entity;*
- *Had any joint, closely-held business investment with the entity or with any officer, director or principal stockholder thereof; or*
- *Had any loan to or from the entity or to or from any officer, director or principal stockholder thereof.*

GIFTS AND GRATUITIES FROM OUTSIDE SOURCES

*Section 36-25-7, *Code of Alabama 1975* (1995 Cumulative Supplement), states the following:

- (a) No person shall offer or give to a public official or public employee or a member of the household of a public employee or a member of the household of the public official and none of the aforementioned shall solicit or receive a thing of value for the purpose of influencing official action.
- (b) No public official or public employee shall solicit or receive a thing of value for himself or herself or for a family member of the public employee or family member of the public official for the purpose of influencing official action.

- (c) No person shall offer or give a family member of the public official or family member of the public employee a thing of value for the purpose of influencing official action.
- (d) No public official or public employee shall solicit or receive any money in addition to that received by the public official or public employee in an official capacity for advice or assistance on matters concerning the Legislature, lobbying a legislative body, an executive department or any public regulatory board, commission or other body of which he or she is a member. Notwithstanding the foregoing, nothing in this section shall be construed to prohibit a public official or public employee from the performance of his or her official duties or responsibilities.

*The phrase “thing of value” is defined in §36-25-1(32), **Code of Alabama 1975** (1995 Cumulative Supplement), as follows:

- a. Any gift, benefit, favor, service, gratuity, tickets or passes to an entertainment, social or sporting event offered only to public officials, unsecured loan, other than those loans made in the ordinary course of business, reward, promise of future employment, or honoraria.
- b. The term, thing of value, does not include any of the following, provided that no particular course of action is required as a condition to the receipt thereof:

Further...

- 2. Seasonal gifts of an insignificant economic value of less than one hundred dollars (\$100) if the aggregate value of such gifts from any single donor is less than two hundred fifty dollars (\$250) during any one calendar year.

Further...

- 5. Promotional items commonly distributed to the general public and food or beverages of a nominal value.
- c. Nothing in this chapter shall be deemed to limit, prohibit, or otherwise require the disclosure of a personal gift made to a public official or public employee from a spouse, intended spouse, dependent, adult child, sibling, parent, grandparent, uncle, aunt, nephews, nieces or cousins of the public official or public employee, except as otherwise provided by law.

d. Nothing in this chapter shall be deemed to limit, prohibit, or otherwise require the disclosure of gifts through inheritance received by a public employee or public official.

***GIFTS AND GRATUITIES (Department Policy)**

a. *Employees shall not solicit or accept, directly or indirectly, any gift, gratuity, service, favor, or any other thing of monetary value, from a person who or entity which, the employee knows or has reason to know:*

- *Has, or is seeking to obtain, contractual or other business or financial relations with the Department;*
- *Conducts business or other activities which are regulated or monitored by the Department, except as permitted by this section or by departmental directives; or*
- *Has an interest that may be, or may give the reasonable impression of being, affected substantially by the performance or non-performance of the employee's official duties. (An employee's supervisor should be informed in the event that a gift, favor or other consideration is offered.)*

b. **Exceptions**

The general limitations in the preceding paragraph do not apply to the following:

- Obvious family or personal relationships when the circumstances make it clear that those relationships, rather than the business or the persons concerned, are the motivating factors behind any gift or gratuity.
- Employees, as a general rule, must not accept food and refreshments from taxpayers. However, circumstances can arise where employees would be placed in awkward situations in refusing to accept food and refreshment. Accordingly, where circumstances would make it uncomfortable to refuse, the acceptance of food and refreshments of nominal value on infrequent occasions is permitted when such action occurs in the ordinary course of a luncheon or dinner meeting or other meeting where an employee properly may be in attendance.
- The acceptance of loans from banks or other financial institutions on customary terms to finance proper and usual activities of employees, such as home mortgage loans, automobile loans, personal loans, etc., except where prohibited by law, and except where such loan or the terms and conditions of the loan might be construed as related to the performance of the employee's official duties.

- The acceptance of unsolicited advertising or promotional material, such as pens, pencils, note pads, calendars, and other items of nominal intrinsic value.
- The acceptance of an award or gift of nominal value for a speech, participation in a conference, or some public contribution or achievement given by a charitable, religious, professional, social, fraternal, educational, recreational, public service or civic organization.
- Acceptance of reimbursement, in cash or in kind, for travel, subsistence and other expenses incident to attendance at meetings, provided such attendance and reimbursement are approved by the Commissioner. An employee on official business may not be reimbursed, and payment may not be made on his or her behalf, for excessive personal living expenses, gifts, entertainment, travel or other benefits (e.g., reimbursement which exceeds actual cost). At no time shall an employee accept reimbursement from both the state and another source for the same expenses. Employees must exercise sound judgment to comply with the intent of these guidelines.

REMINDER: The Department re-emphasizes that this section of the employee handbook which deals with Alabama's new ethics law merely is an overview and is not to be treated by Revenue Department employees as their final authority for the actual provisions of this law. Instead, employees are required to familiarize themselves with the full text of the ethics law. Also, it is not the Department's intention that its policy statements in this section be read to contradict or relax any provision of the new ethics law. Instead, the Department intends that these policy statements place further restrictions upon Revenue Department employees than the new ethics law places upon public employees in general. Therefore, some type of action or inaction by an employee of the Revenue Department may not be a violation of Alabama's new ethics law, but still may be a violation of Department policy which possibly would subject that employee to disciplinary action.

Use of State Time, Property and Facilities

USE OF CREDENTIALS

Departmental identification cards, badges and access cards or documents are for use only in establishing identity, authority or access in connection with official duties.

Employees are responsible for the safeguarding and proper use of Department credentials, for promptly reporting their loss, and for surrendering them on termination of employment or upon demand by the proper authorities.

Department credentials are not to be used to exert influence or obtain, either directly or indirectly, personal privileges, favors or rewards for themselves or others.

ACCOUNTABILITY FOR MONEY AND PROPERTY

Employees may not use State property of any kind including official documents and data for other than officially approved activities.

Employees are expected to protect and conserve all State property entrusted or issued to them; promptly report the loss of, or damage to property entrusted to them; and return all State property upon separation from the Department.

Any money, property, or other thing of value received by or coming into the custody of employees in connection with discharge of their duties related to enforcement of revenue laws, must be accounted for, deposited, or otherwise disposed of in accordance with established procedures.

CARE OF OFFICIAL DOCUMENTS

All records and documents (including computer or electronic medium) in the custody of Revenue employees are for official purposes only. It is unlawful to remove, conceal, alter, mutilate, obliterate, or destroy records or documents, or to remove or attempt to remove with the intention of performing any of the above actions. Employees must not remove records and documents from official files without approval from the proper authority.

Disposal or destruction of records and documents is to be made in accordance with established procedures.

Employees shall be held responsible for the loss, disappearance, or theft of official documents when attributable to negligence or carelessness. Recovery of documents may not necessarily be mitigating circumstance after the loss.

It is improper for an employee to make a copy of any departmental tax-related document for the employee's personal use.

STATE VEHICLES

State vehicles may be used for authorized business only. Persons authorized to use such vehicles are responsible for their safe operation and are expected to comply with all traffic laws.

DRIVING PRIVILEGES

Employees who must drive in the performance of official duties have driving privileges so long as they have a valid driver's license. Any traffic offense arrest and conviction that may result in the suspension or cancellation of a driver's license, regardless of whether the offense occurs while in the performance of official duties, must be immediately reported to the employee's supervisor. Employees shall not drive in a reckless or negligent manner while in the performance of official duties. Any accident occurring while driving on state business must be immediately reported to the employee's supervisor, to the Revenue Department Fleet Coordinator, and to the Finance Department Division of Risk Management.

FIREARMS

All Department of Revenue employees, except Law Enforcement Officers and other employees designated as peace officers, are strictly prohibited from carrying firearms, knives and other weapons onto state property or within the assigned work premises.

DEPARTMENT PROPERTY AND FACILITIES - PRIVACY

All property, equipment, and facilities of the Department of Revenue, whether owned, leased, or otherwise used or occupied by the Department, including but not limited to: state vehicles, buildings, desks, filing cabinets, work areas, offices, equipment, computers, electronic storage medium and storage facilities, electronic mail, etc., shall NOT be considered as the personal or private area of any employee nor shall it be subject to an employee's claim or expectation of privacy.

INTOXICANTS OR CONTROLLED SUBSTANCES IN THE WORKPLACE

Employees may not use intoxicating beverages while on official duty or in a manner adversely affecting their work performance. Employees will be held responsible for misconduct or public discredit stemming from their use of intoxicants or controlled substances while off duty.

Employees are forbidden from engaging in the illegal sale, use, or possession of controlled substances while on Department premises or while on official duty.

Employees shall not be under the influence of alcoholic beverages or illegal controlled substances during official duty even though the alcoholic beverages or controlled substances may have been consumed before duty hours, or during lunch.

Employee Financial Affairs

EMPLOYEE TAX AUDITS

It shall be the policy of the Department of Revenue that all employees will file all appropriate tax returns applicable to their particular tax situation and that such returns will be filed by the due date of the return or the date as authorized by an approved extension. Further, the Department of Revenue is fully authorized to examine all such returns and to take any and all appropriate steps deemed necessary to assure full compliance with the tax laws of the State of Alabama.

The mission of the Department of Revenue is to encourage and achieve the highest possible degree of compliance with state tax laws and regulations. In light of this mission, it is imperative that all employees comply fully with all applicable requirements of federal and state taxing authorities. Employees who fail to adhere to this policy may be subject to disciplinary action including termination of employment.

PRIVATE FINANCIAL AFFAIRS

Employees are expected to manage their private financial affairs and handle personal debts and obligations in a manner which will not cause embarrassment to the Department. Employees are expected to meet all just financial obligations (i.e. those acknowledged by the employee or reduced to judgement by a court), especially those imposed by law such as federal, state, and local taxes.

Travel Regulations

The Department of Revenue has comprehensive travel regulations published by the Office of the Commissioner. The regulations explain travel authorization, planning and travel rules, and reimbursement procedures. Additionally, Department regulations prohibit the use of promotional material or benefits gained from state business travel for an employee's personal travel. Consult your supervisor and study the travel regulations in detail before making any official travel plans.

Other Standards of Conduct

FALSE STATEMENTS

Employees will not intentionally make false or misleading verbal or written statements in matters of official interest.

Each employee is expected to be honest and truthful in transactions with taxpayers, with other departments or agencies, with fellow employees, in tax returns, work reports, vouchers, leave requests, employment applications, and other statements or reports.

POLITICAL ACTIVITIES - RIGHTS AND RESTRICTIONS

Any employee may engage in political action or political activities on personal time before and after work, holidays and during approved leave, unless it is specifically prohibited in Section 36-26-38 of the *Code of Alabama 1975*. These prohibitions are as follows:

- No person shall be appointed or promoted to or demoted or dismissed from any position in the classified service or in any way favored or discriminated against with respect to employment in the classified service because of his political or religious opinions or affiliations.
- No person shall seek or attempt to use any political endorsement in connection with any appointment to a position in the classified service.

- No person shall use or promise to use, directly or indirectly, any official authority or influence, whether possessed or anticipated, to secure or attempt to secure for any person an appointment or advantage in appointment to a position in the classified service or an increase in pay or other advantage in employment in any such position for the purpose of influencing the vote or political action of any person or for any consideration.
- No employee in the classified service and no member of the board shall, directly or indirectly, pay or promise to pay any assessment, subscription or contribution for any political organization or purpose or solicit or take any part in soliciting any such assessment, subscription or contribution under coercion; provided, however, it shall be unlawful for any officer or employee to solicit any type political campaign contributions from other employees who work for said officer or employee in a subordinate capacity.
- No employee in the classified service shall be a member of any national, state or local committee of a political party or an officer of a partisan political club or a candidate for nomination or election to any public office or shall take any part in the management or affairs of any political party or in any political campaign, except on his personal time and to exercise his right as a citizen privately to express his opinion and to cast his vote.

Any officer or employee in the classified service who does not comply with these provision shall be in violation of Section 36-26-38, ***Code of Alabama 1975***.

FURTHER, SECTION 17-1-7 (***Code of Alabama, 1975***) STATES THE FOLLOWING LAWS ABOUT THE RIGHTS OF PUBLIC EMPLOYEES TO PARTICIPATE IN POLITICAL ACTIVITIES, AND RESTRICTIONS REGARDING THE IMPROPER USE OF STATE TIME AND RESOURCES FOR POLITICAL ACTIVITIES:

- (a)(1) No person in the employment of any city, whether classified or unclassified, shall be denied the right to participate in city, county, or state political activities to the same extent as any other citizen of the State of Alabama, including endorsing candidates and contributing to campaigns of his or her choosing.

- (2) No person in the employment of any county, whether classified or unclassified, shall be denied the right to participate in city, county, or state political activities to the same extent as any other citizen of the State of Alabama, including endorsing candidates and contributing to campaigns of his or her choosing.
 - (3) No person in the employment of the State of Alabama, whether classified or unclassified, shall be denied the right to participate in city, county, or state political activities to the same extent as any other citizen of the State of Alabama, including endorsing candidates and contributing to campaigns of his or her choosing. Notwithstanding the foregoing, any person within the classified service shall comply with Section 36-26-38.
 - (4) All persons in the employment of any city, county, or state shall have the right to join local political clubs and organizations, and state or national political parties.
 - (5) All persons in the employment of any city, county, or state shall have the right to publicly support issues of public welfare, circulate petitions calling for or in support of referendums, and contribute freely to those of his or her choosing.
- (b) No person shall attempt to use his or her official authority or position for the purpose of influencing the vote or political action of any person. Any person who violates this subsection (b) shall be guilty of a felony and punishable by a fine not to exceed ten thousand dollars (\$10,000) or imprisonment in the state penitentiary for a period not to exceed two years, or both.

- (c) No person in the employment of the State of Alabama, a county, or a city whether classified or unclassified, shall use any state, county, or city funds, property or time, for any political activities. Any person who is in the employment of the State of Alabama, a county, or a city shall be on approved leave to engage in political action or the person shall be on personal time before or after work and on holidays. It shall be unlawful for any officer or employee to solicit any type of political campaign contributions from other employees who work for the officer or employee in a subordinate capacity. It shall also be unlawful for any officer or employee to coerce or attempt to coerce any subordinate employee to work in any capacity in any political campaign or cause. Any person who violates this section shall be guilty of the crime of trading in public office and upon conviction thereof, shall be fined or sentenced, or both, as provided by Section 13A-10-63.
- (d) Notwithstanding subsection (c), any employee of a county or a city, whether in the classified or unclassified service, who qualifies to seek a political office with the governmental entity with which he or she is employed, shall be required to take an unpaid leave of absence from his or her employment, or use accrued overtime leave, or use accrued vacation time with the county or city from the date he or she qualifies to run for office until the date on which the election results are certified or the employee is no longer a candidate or there are no other candidates on the ballot. For purposes of this subsection, the term “employing authority” means the county commission for county employees or the city council for city employees. Any employee who violates this subsection shall forfeit his or her employment position. In no event shall this subsection apply to elected officials.
- (e) When off duty, out of uniform, and acting as a private citizen, no law enforcement officer, firefighter, or peace officer shall be prohibited from engaging in city, county, or state political activity or denied the right to refrain from engaging in political activity so long as there is compliance with this section.

PURCHASE OF DEPARTMENT PROPERTY

Employees may not directly or indirectly bid or purchase at any sale of Department property, or at any sale of property under the direction or incident to the functions of the Department (i.e. sheriff’s sale).

Duty to Report Violations of Law and Conduct Standards

GENERAL

Every employee is expected to maintain and uphold the integrity of the Department. In satisfying this requirement, it shall be the duty of every employee to report promptly and accurately violations that affect the administration of the Department or the tax laws of the State of Alabama.

ATTEMPTS TO BRIBE

Bribery and attempted bribery are criminal offenses which represent flagrant attacks on the integrity of the Department and its employees. Employees who accept a bribe are also subject to penalties for a criminal offense. The solicitation of a bribe by an employee is also a criminal offense. Either the acceptance of a bribe or the solicitation of a bribe by an employee shall result in disciplinary action. A criminal prosecution is not a prerequisite to such disciplinary action.

Employees should be perceptive and constantly alert to solicitations to accept money, consideration, or anything of value in return for acts or omissions involving their official functions. The Department will attempt prosecution of all attempts at bribery. To obtain evidence of a bribe attempt employees should avoid any statement or implication that the employee will or will not accept the bribe when bribery overtures are received. Employees will attempt to hold the matter in abeyance, and immediately report the attempt of bribery through supervisory channels to the Investigations Division.

After reporting, the employee shall thereafter cooperate in any ensuing investigations and avoid any unnecessary discussion of the matter with others.

ASSAULTS, THREATS OR HARASSMENT

The physical, psychological and emotional well-being of all employees is of paramount concern to the Department. Any assaults, threats, physical or verbal harassment, including sexual harassment, or other actions designed to, or having the effect of interfering with tax administration, shall be reported through supervisory channels.

EMPLOYEE OBLIGATIONS

Violations of any law relating to tax administration or these conduct standards by any employee tend to bring discredit upon the entire Department. The Department holds its employees responsible for cooperating in the identification of such violations.

In meeting this requirement, all employees must promptly report through supervisory channels to the Internal Affairs Unit at 242-1945, any information or allegation coming to their attention which indicates that another employee may have committed a violation, such as embezzlement, bribery, extortion, fraud and waste, theft of State property, unauthorized disclosure of confidential tax information, or other violations of any tax laws. Failure to report a violation can lead to disciplinary action.

Reports may be oral or written. The confidentiality of the source will be maintained, to the extent possible, and the reporting employee will not be subject to reprisals or disciplinary action for making a legitimate report; one which the employee believes to be true to the best of his or her knowledge and belief at the time the report was given.

Handbook Receipt and Acknowledgement

I have received a copy of the Alabama Department of Revenue
Employee Handbook.

The handbook contains policies and regulations which apply to me. I agree to read the **Handbook** and follow it during my employment with the Department of Revenue.

Employee Signature

Date

Employee Name (Printed)

Please return this copy to the Alabama Department of Revenue,
Personnel and Training Division.

