

**IDAHO STATE TAX COMMISSION
ADMINISTRATIVE POLICY MEMORANDUM NO. 16-05**

(Replaces Administrative Policy Memorandum No. 12-02 Dated May 9, 2012)

DATE: April 13, 2016

SUBJECT: Use of Social Media

PURPOSE: The purpose of this policy is to establish standards for Idaho State Tax Commission (Tax Commission) employees' to use social media sites as a work tool.

POLICY: The Tax Commission recognizes social media sites have become a popular way for businesses and individuals to communicate. These sites can also be useful to staff for research purposes that will assist employees in the completion of assigned tasks.

Social media may be used by Tax Commission employees for business-related purposes subject to the standards set forth in this policy and used consistently with Idaho Statute and Rules and the policies of the Tax Commission.

Definitions

Social media includes web-based and mobile technologies used to turn communication into interactive dialogue. Social media technologies take on many different forms including but not limited to:

- Magazines
- Internet forum
- Weblogs
- Social blogs
- Networking Web sites like Facebook and LinkedIn
- Micro blogging such as Twitter
- Wikis
- Podcasts
- Photographs or pictures
- Video
- Rating
- Social bookmarking

Accounts

Tax Commission employees' use of social media for work purposes will be conducted from specific accounts established for that purpose. Personal social media accounts shall not be used for conducting any Tax Commission work-related functions.

Employees who are authorized to use social media for work purposes will be provided access to a Tax Commission account with appropriate log on and password.

Monitoring

Established Tax Commission social media accounts are subject to monitoring consistent with existing agency policies regarding the monitoring of the use of electronic equipment and internet access.

Further monitoring may occur on a random basis to assure the account is only used for its intended purposes and that no violations of this policy are present.

Site Use

Tax Commission social media accounts shall be used only for official Tax Commission business. Audit research, collection investigation, and skip tracing are considered appropriate uses of the social media account. Other uses may be authorized by bureau chiefs or supervisors in specific business units that have access to social media accounts.

The Public Information Office is responsible for managing any social media accounts established to represent the Tax Commission as a whole.

Tax Commission use of social media accounts is limited to viewing information available to the general public or information which is posted using the “public setting.” Employees are not authorized to “friend” a taxpayer to access nonpublic information. In addition, employees must not use the “like us” feature to gain access to business information.

In order to prevent disclosure of taxpayer information or a taxpayer’s identity, Tax Commission actions are limited to activities that will not create a viewable trail. Some actions that leave trails which may be viewable by others include friend requests, friend acceptances, comments on a user’s profile, public comments, status posts, posting photos, “tagging”, “poking”, game requests, and application requests. Such actions are prohibited when using social media for Tax Commission business.

Additionally, the employee’s actions may need to be documented. Records created on social media sites (emails, messages, comments) may be subject to document retention and records policies.¹ Also, with some limitations, records of an employee’s use of social media sites may also be subject to Idaho Code Title 9 Chapter 3 regarding public records.²

Any use of social media must comply with the Taxpayers Bill of Rights contained in Idaho Code Title 63 Chapter 40. Revenue agents may not engage in deceptive, false, or misleading

¹ See ITRMC Enterprise Policy – P1000; P1040 – Employee Electronic Mail and Messaging Use

² See Idaho Code §9-338 through §9-342.

representations.³ Revenue agents must not use social media to harass or abuse a taxpayer.⁴ Also, revenue agents may not engage other social media users with information regarding a different taxpayer.

OFF-DUTY USE OF SOCIAL MEDIA: Employees may maintain or use personal websites or Web logs on their own time using their own facilities. Employees must ensure that social media activity does not interfere with their work. In general, the Tax Commission considers social media activities to be personal endeavors, and employees may use them to express their thoughts or promote their ideas as long as they do not conflict with agencies policies or business.

If an employee identifies himself or herself as a company employee or discusses matters related to the Tax Commission on a social media site, the site must include a disclaimer on the front page stating that it does not express the views of the company and that the employee is expressing only his or her personal views.

COMPLIANCE AND ENFORCEMENT: Management is responsible to evaluate violations, alleged or actual, reported against Tax Commission employees and take appropriate action as warranted. Lack of enforcement does not constitute consent.

Any violation of this policy or its standards may lead to disciplinary action, up to and including dismissal from employment.

EFFECTIVE: Immediately

APPROVAL: Adopted by the Idaho State Tax Commissioners on April 13, 2016.

DISTRIBUTION: A copy of this policy will be published on Tax Insider upon adoption by the Commissioners, distributed to all employees of the Tax Commission, and included in the agency's New Hire Orientation. An electronically signed statement acknowledging receipt of the policy is required from each employee and will be maintained by Human Resources

EXPIRATION: This policy expires on April 13, 2020.

³ Idaho Code §63-4005

⁴ Idaho Code §63-4004