

IDAHO STATE TAX COMMISSION
ADMINISTRATIVE POLICY MEMORANDUM No. 13-04
(Replaces Administrative Policy Memo No. 09-06 Dated March 4, 2009)

DATE: February 6, 2013

SUBJECT: Alcohol and Drug-Free Workplace

PURPOSE: To establish consistent standards, expectations and procedures to ensure the Idaho State Tax Commission (Tax Commission) maintains a safe, healthy, and efficient working environment free from the adverse effects of alcohol and drugs. The adverse effects of alcohol and drugs in the workplace pose serious safety and health risks not only to the employee but to others. Employees impaired by alcohol and drugs are generally less productive, less reliable, and prone to greater absenteeism. The use of illegal drugs by Tax Commission employees is inconsistent with law-abiding behavior and can pose a special risk to public safety and the effective enforcement of the law.

POLICY: The Tax Commission is concerned with the well-being of its employees and encourages identification and rehabilitation of its employees who may have problems related to use of alcohol or drugs.

Employees are prohibited from:

- Unlawfully possessing, distributing, selling, manufacturing, or being under the influence of a controlled substance on agency premises or during working hours;
- Consuming alcoholic beverages while on agency premises, in agency vehicles, or during working hours;
- Working where performance is impaired by the use of alcohol or drugs, except when the use of drugs is for legitimate medical purposes;
- Abusing inhalants or prescription drugs or possessing prescription drugs that have not been prescribed for the employee by a physician.

As a condition of employment, employees are required to abide by this alcohol and drug-free policy and must notify the Human Resource Officer or Commissioner in writing within five (5) days after any conviction of:

1. A criminal drug law, based on conduct occurring in or outside of the workplace; or
2. An alcohol beverage control law or law that governs driving while intoxicated based on conduct occurring in the workplace.

Any employee who knows or has good reason to believe a prohibited incident has taken place is encouraged to report the matter to a manager or supervisor. Managers and supervisors are required to

report any incidents to the Human Resource Officer or a Commissioner, who will determine the scope and method of investigation and whether a violation of this policy has occurred.

If there is a reasonable suspicion that an employee is working while under the influence of alcohol or drugs, the employee may be asked to submit to a drug and/or alcohol screen. Refusal to submit to a screen will be considered a refusal to cooperate with an investigation, and disciplinary action may be taken, up to and including dismissal for such refusal.

Violations of this policy shall result in immediate disciplinary action up to and including dismissal and may result in referral to treatment, including participation in the Employee Assistance Program (EAP). The Tax Commission shall direct its efforts toward rehabilitation whenever reasonable.

STANDARDS AND PROCEDURES: The Tax Commission has adopted and made part of this policy the Personnel Procedures Manual Section 1 - Administrative Policies and Standards.

EFFECTIVE: Immediately

APPROVAL: Adopted by the Idaho State Tax Commissioners on February 6, 2013.

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

EXPIRATION: This policy expires on February 6, 2017.