

**IDAHO STATE TAX COMMISSION**  
**ADMINISTRATIVE POLICY MEMORANDUM No. 13-03**

(Replaces Administrative Policy Memo No. 01-08, Filing of Taxes by STC Employees,  
dated January 28, 2009)

- DATE:** February 6, 2013
- SUBJECT:** Tax Compliance by Idaho State Tax Commission Employees
- PURPOSE:** The Idaho State Tax Commission (Tax Commission) is charged with the responsibility of enforcing Idaho's tax law and employees are expected to meet the same standards to which the agency holds other Idaho citizens.
- POLICY:** As a condition of continued employment, all Tax Commission employees shall be current income tax filers and be in full compliance with their tax obligations.
- The Tax Commission shall conduct an annual check (after the extended due date) of the tax filing return status of every Tax Commission employee to ensure tax filing requirements are met.
- Tax Commission employees are expected to satisfy their state tax liability in full or by a payment plan approved by the Tax Commission.
- Failure by Tax Commission employees to be a current tax filers—whether or not a refund is due—and be in full compliance with their state and federal tax obligations, is in violation of this policy and shall be subject to disciplinary action, up to and including dismissal.
- 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 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.