

**IDAHO STATE TAX COMMISSION**  
**ADMINISTRATIVE POLICY MEMORANDUM No.13-08**

(Replaces Administrative Policy Memo Nos. 09-02 Sexual Harassment;  
09-03 Workplace Harassment; and 09-04 Respectful Workplace dated January 28, 2009)

**DATE:** March 6, 2013

**SUBJECT:** Respectful and Harassment-Free Workplace

**PURPOSE:** To establish standards, expectations and procedures to ensure the Idaho State Tax Commission (Tax Commission) maintains a respectful work environment free of harassment and discrimination.

**POLICY:** The Tax Commission is committed to providing a work environment where employees are treated with respect and dignity, and are free from harassment, discrimination, and retaliation.

The Tax Commission prohibits harassment and discrimination that is sexual, racial, or religious in nature or is related to anyone's gender, national origin, age, sexual orientation, disability, genetic information, or any other basis protected by federal, state, or local law.

Harassment or discriminatory action toward another employee is prohibited regardless if it constitutes unlawful behavior or a hostile work environment. Harassment, discrimination and retaliation in any form constitutes misconduct that undermines the integrity of the employment relationship.

Prohibited conduct includes but is not limited to:

**Hostile Work Environment** - illegal conduct that is racial or religious in nature or is related to an employee's race, color, religion, sex (including pregnancy), national origin, age (40 or older), disability, genetic information, veteran status, or any other basis protected by federal, state, or local law. A hostile work environment interferes with an employee's work performance or adversely alters working conditions in a significant manner that to a reasonable person creates an intimidating, hostile, or offensive working environment.

**Sexual harassment** - illegal conduct that is coercion of a sexual nature or unwelcome sexual advances, requests for sexual favors, or other verbal, visual or physical conduct of a sexual nature when unwelcome conduct interferes with an employee's work performance or adversely alters working conditions in a significant manner that to a reasonable person creates an abusive, intimidating, or offensive working environment.

**Quid Pro Quo** - illegal conduct that occurs when an employment decision affecting that employee is made because of an employee's submission to or rejection of unwelcomed verbal or physical sexual conduct.

**General workplace harassment** - insulting, degrading, offensive conduct, behavior, or action; disparaging, intimidating or taunting remarks directed toward another employee. General workplace harassment interferes with an employee's work performance or adversely alters working conditions in a significant manner that to a reasonable person creates a demoralizing and uncomfortable work environment.

**Bullying** - unwelcome or unreasonable behavior that demeans, intimidates, injures, or humiliates another employee. Bullying behavior is often persistent and part of a pattern, but it can also occur as a single incident. It interferes with an employee's work performance or adversely alters working conditions in a significant manner that to a reasonable person creates a demoralizing and uncomfortable work environment.

**Abuse of authority** - conduct when an employee uses his/her influence, power or authority to negatively influence the career or employment conditions of another employee. Abuse of authority may include misuse of power that creates a hostile or offensive working environment by the use of intimidation, threats, blackmail, or coercion.

**Retaliation** - any act of reprisal, interference, restraint, penalty, discrimination, intimidation, or harassment against an employee exercising rights under this policy.

Reasonable person standard is a test to determine whether a reasonable person, in a similar situation, would deem discrimination or harassment has occurred as a result of another employee's conduct or pattern of conduct.

All employees of the Tax Commission shall promote and model a respectful workplace free from all forms of harassment and discrimination.

Any employee who reasonably feels he/she has been subject to any form of harassment or discrimination or feels there is a reasonable basis to suspect that there has been any form of harassment or discrimination against another is encouraged to consult with the Tax Commission's Human Resource Officer with the assurance that no reprisals, retaliation or otherwise adverse action will be taken against the reporting party. An employee is encouraged to instruct any employee who he/she reasonably feels is harassing or discriminating against him/her or another employee to stop the behavior but such action is not required.

The Human Resource Officer will conduct an investigation in as confidential a manner as possible. Interviews, allegations, statements, and identities will be kept confidential to the extent possible and allowed by law. However, the Tax Commission will not allow the goal of confidentiality to be a deterrent to an effective investigation. A timely

resolution of each complaint will be reached and communicated to the employee on a need to know basis.

Any employee who willfully violates this policy or knowingly or recklessly files a false complaint of harassment against another or any manager or supervisor who willfully fails to report a suspected incident of unlawful harassment to the Human Resource Officer shall be subject to appropriate disciplinary action, up to and including dismissal.

The Tax Commission prohibits retaliation of any kind against employees, who, in good faith, report harassment and/or discrimination or assist in investigating such complaints. If an employee feels he/she has been subjected to any form of retaliation, the employee should report that conduct to his/her immediate supervisor, another member of management, or Human Resources within three calendar days of the offense. Employees are not required to approach the person who is retaliating against them.

Appropriate corrective action will be taken promptly with respect to any substantiated allegations. The disciplinary action issued will be proportional to the severity of the conduct.

- STANDARDS & PROCEDURES:** The Tax Commission has adopted and made part of this policy the Personnel Procedures Manual Section 1 - Administrative Policies and Standards and the Problem Solving and Due Process Procedure.
- EFFECTIVE:** Immediately
- APPROVAL:** Adopted by the Tax Commissioners on March 6, 2013.
- DISTRIBUTION:** A copy of this policy will be published on the Tax Insider upon adoption by the Commissioners, and distributed to all employees of the Tax Commission as well as included in New Hire Orientation. A signed statement acknowledging receipt from each employee will be maintained by Human Resources.
- EXPIRATION:** This policy expires on March 6, 2017.