



Ohio

Department of Taxation

POLICY

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Policy: Standards of Conduct	Number: ODT-002	Effective: July 1, 2015
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1. Authority

The Tax Commissioner issues Ohio Department of Taxation (herein referred to as the "Department") Policy ODT-002 in accordance with Ohio Revised Code (O.R.C.) § 5703.05. O.R.C. § 5703.05 grants the Tax Commissioner powers, functions, and duties including the authority to manage and direct the Department's operations.

2. Purpose

The purpose of this policy is to establish standards of conduct to maintain a safe, secure, and productive working environment.

3. Applicability

This policy applies to all Departmental employees, and to independent contractors and members of the general public when applicable.

4. Definitions

None.

5. Policy

The Department requires employees, independent contractors, and members of the general public to conduct themselves in a law-abiding manner while on Departmental premises. Employees are required to comply with applicable laws, regulations, rules, Gubernatorial Executive Orders, directives, and policies. Employees are required to comply with the standards of conduct and work rules. Failure to comply may result in disciplinary action up to and including removal from employment. The State Highway Patrol and the Inspector General have jurisdiction to investigate employee misconduct.

5.1. Standard of Conduct for Civil Service Employees under O.R.C. § 124.34

"...The tenure of every officer or employee in the classified service of the state ... shall be during good behavior and efficient service..." A failure of good behavior or efficient service prohibited by O.R.C. § 124.34 includes "incompetency, inefficiency, dishonesty, drunkenness, immoral conduct, insubordination, discourteous treatment of the public, neglect of duty, violation of any policy or work rule of the officer's or employee's appointing authority, violation of this chapter or the rules of the director of

administrative services or the commission, any other failure of good behavior, any other acts of misfeasance, malfeasance, or nonfeasance in office, or conviction of a felony. ...”

5.2. Compliance with Federal, State, and Local Tax Laws

Employees must timely comply with the laws, regulations, rules, and ordinances of federal, state, and local taxing authorities, including but not limited to municipal and school district income taxing authorities. Any employee who fails to timely comply with these laws, regulations, rules, or ordinances may be subject to discipline including the possibility of removal by the Tax Commissioner in accordance with O.R.C. § 5703.081 concerning “Discipline of department employee failing to comply with tax laws.”

5.3. Directives and Policies of the Ohio Department of Administrative Services (DAS) with applicability to Departmental operations

In addition to Departmental policies, DAS establishes directives and policies with applicability to the Department’s operations.

5.3.1. DAS Directives on Human Resources

Employees must comply with DAS Directives on human resources (e.g., *the Nepotism Policy, Workplace Violence Prevention Policy, Unauthorized Weapon Policy, Overtime Compensation, Compensation for Employee Travel and Training, Compensatory Time, Parity for Exempt Employees, Administrative Leave with Pay, Public Safety Emergency Procedures, Resignation, Independent Contractor Guidelines, Anti-Discrimination and Harassment, Workforce Planning, and Nursing Mothers*).

Employees may obtain copies of the DAS Directives from human resources or DAS’s website by opening the following hyperlink: [DAS > Policies](#).

5.3.2. DAS Statewide Human Resources Policies

Employees must comply with Statewide Human Resources Policies (e.g., *State of Ohio Policy Regarding Adoption/Childbirth Leave, Charitable and Fundraising Activities Policy, Ohio Drug-Free Workplace Program, Employee Recognition Programs Policy, Procedures for Notification of Employee Wrongdoing and/or Suspected Illegal Activity, State of Ohio Family and Medical Leave Policy, State of Ohio Policy Regarding Funeral Honors Detail Leave, Home Address Policy, Policy Regarding Living Organ and Bone Marrow Donor Leave, Political Activity Policy, State of Ohio Policy Regarding Local Income Tax Withholding, Barbara Warner Workplace Domestic Violence Policy*).

Employee may obtain copies of these policies from human resources or DAS’s website by opening the following hyperlink: [DAS > Policies](#)

5.3.3. Statewide Information Technology (IT) Standards

Employees must comply with State of Ohio IT statutes, rules, orders, policies, bulletins, procedures, and standards.

Employee may obtain copies of these policies from human resources or on DAS’s website by opening the following hyperlink: [DAS > Information Technology > State of Ohio IT Policies](#).

5.4. Dress Code

Employees will be responsible to ensure that their dress, grooming, and personal hygiene are appropriate for the work situation. The Tax Commissioner or his/her designee may make exceptions to the dress

code for special circumstances such as physical fitness training or unusual work environments, and he/she will have the final determination on the appropriateness of attire worn while acting in an official capacity.

Jewelry, hair color, hairstyles, makeup, and fingernail length must be reasonable and may not distract from a professional appearance. Employees may not wear political buttons, badges, pins, etc. while on Departmental premises or acting in an official capacity.

5.4.1. Employees who interact with Taxpayers, the Public, or Governmental Officials

Employees whose job duties require them to meet with members of the general public, taxpayers, or governmental officials must wear suitable business attire (e.g., business suits and dress shoes).

The dress code policy is at least business casual attire. For women, business casual attire includes a reasonable length skirt or slacks of a non-jeans material combined with a top such as a dress shirt, polo, or sweater set with hose or socks as appropriate and dress shoes. A dress with appropriate skirt length with hose or socks as appropriate and dress shoes is also acceptable. For men, business casual is a combination of collared shirt such as a dress shirt or polo shirt, slacks such as khakis or trousers of a non-jeans material with a belt, and dress shoes such as loafers with socks.

Prohibited clothing includes denim or any denim-like clothing, hats of any kind, sweat-suits, jogging clothes, tee shirts, athletic shoes, or sandals that are flat-soled or are flip-flops, shorts or stretch pants (e.g. spandex or leggings), or clothing communicating political, obscene, offensive, discriminatory, defamatory, or illegal content. Tops or blouses that do not cover the midriff, that have plunging necklines, that are backless, or skirts that are mid-thigh in length or shorter, are prohibited. Clothes must not be wrinkled, torn, or dirty. Appropriate undergarments must be worn.

Attire of employees who visit taxpayers will conform to the standards of the taxpayer's place of business. Employees will at minimum wear business casual attire, absent extenuating circumstances that are acceptable to management and the taxpayer.

5.4.2. Clerical or Support Staff who do not interact with Taxpayers, the Public, or Governmental Officials

The dress code policy will be casual attire consistent with business needs. Casual attire does not include tee-shirts, sweat suits, or jogging suits. Jeans or denim clothing that is not faded and does not have holes is permitted. Prohibited clothing includes hats of any kind, sweat-suits, jogging clothes, tee shirts, or sandals that are flat-soled or are flip-flops, shorts or stretch pants (e.g. spandex or leggings), or clothing that communicates political, obscene, offensive, discriminatory, defamatory, or illegal content. Tops or blouses that do not cover the midriff, that have plunging necklines, that are backless, or skirts that are mid-thigh in length or shorter, are prohibited. Clothes must not be wrinkled, torn, or dirty. Appropriate undergarments must be worn. Athletic shoes are permitted.

5.4.3. Dress Down Days

The Tax Commissioner or his/her designee may permit dress down days for employee recognition, motivation, charitable campaigns, or other events he/she deems appropriate. The dress code for dress down days is set forth in Section 5.4.2. of this Policy.

5.5. Departmental Policies

The Tax Commissioner or his/her designee may issue other policies that regulate conduct on Departmental premises or while acting in an official capacity for the Department. All Departmental policies will be posted on the Department's intranet site and are available upon request from human resources. Employees will acknowledge receipt of and must abide by Departmental policies.

5.6. Gubernatorial Executive Orders

Employees must comply with applicable Gubernatorial Executive Orders. Employees may obtain copies of Gubernatorial Executive Orders from human resources or the Governor's website by opening the following hyperlink: [Governor of Ohio, John R. Kasich > Media Room > Executive Orders](#).

5.7. Management Duty to Report

It is the Department's policy that management employees report to the Tax Commissioner's Office or human resources any violation of law or State of Ohio or Departmental directives, policies, standards of conduct, or work rules they observe while on duty or with a nexus to the Department. A member of management has a mandatory duty to report as soon as possible certain situations to their supervisor and to the Tax Commissioner's Office or human resources. For mandatory duty to report situations, which are set forth below, no member of management may fashion a remedy without first reporting the matter, except as necessary to protect persons or property.

Mandatory duty to report situations include but are not limited to the following situations:

- 5.7.1. When a reasonable accommodation, adjustment, or modification is requested by or on behalf of an employee for any reason including because of a physical or mental condition or impairment or for religious reasons;
- 5.7.2. When an employee or independent contractor exhibits actions or omissions that would lead a reasonable person to conclude the employee or independent contractor is unfit to perform duties for the Department for any reason including being under the influence of alcohol or drugs;
- 5.7.3. When an employee, independent contractor, or member of the general public makes comments or exhibits behavior that is threatening, discriminatory, harassing, or retaliatory;
- 5.7.4. When an employee reports that another employee, independent contractor, or member of the general public has intimidated, threatened, discriminated, harassed, or retaliated against the employee or another person;
- 5.7.5. When an employee engages in workplace violence, reports a workplace violence situation, or reports domestic violence incidents that occur while on State property, while conducting State business, or during State sponsored social events;
- 5.7.6. When a bomb threat, hostage or weapons situation, medical emergency, suspicious mail, suspicious person, or threat of physical harm to person or property is made, reported, or exists consistent with established safety and security procedures discussed in subsection 5.12. of this policy;
- 5.7.7. When a workplace accident, illness, or injury occurs, then a report must be made within 24-hours consistent with the accident, illness, or injury report procedures described in Section 5.17. of this policy;
- 5.7.8. When an employee fails to comply with modified duty approved by human resources because of an accident, illness, or injury;

- 5.7.9. When a taxpayer alleges that an employee violated the Taxpayers' Bill of Rights;
- 5.7.10. When a conflict arises with the State of Ohio's nepotism policy or the Department's Equal Employment Opportunity & Anti-Discrimination/Anti-Harassment/Anti-Retaliation policy;
- 5.7.11. When an employee engages in any act or omission on the job that a reasonable person would regard as manifestly outside the scope of employment or official responsibilities or with malicious purpose, in bad faith, or in a wanton or reckless manner; or
- 5.7.12. When an employee observes in the course of duty an illegal act, the act must be reported to the Chief Legal Counsel.

5.8. **No Expectation of Privacy**

Employees, independent contractors, and members of the general public are to have no expectation of privacy while on, in, or using state owned, leased, or occupied property (e.g., desks, cubicles, offices, cabinets, state vehicles, telecommunications devices, computers, laptops, computer systems, state email and email accounts, jump drives, telecommunications devices, internet usage), regardless of security devices (e.g., locks, passwords) provided by the state to protect or secure the property, or while on, in, or using personal property that is part of the workplace environment or when it is used to assist with official duties. The Department has access abilities notwithstanding devices that protect or secure state property, and the Department routinely inspects and monitors state property through control activities (e.g., state email and internet usage monitoring, video cameras).

The Department reserves the right at any time to search state property and to search personal property as part of the workplace environment or when it is used to assist with official duties. The Department reserves the right at any time to search vehicles on Departmental premises.

The Department is not responsible for damage to or loss of personal property.

5.9. **Nursing Mothers**

The Department is committed to assisting its employees who are nursing mothers. Employees who are nursing mothers are entitled to take reasonable unpaid breaks to express and collect breast milk under the Fair Labor Standards Act (FLSA).

It is the Department's policy that employees who are nursing mothers will identify themselves to human resources' FMLA coordinator as a nursing mother when they wish to take reasonable unpaid breaks to express and collect breast milk during the work day. The nursing mother will need to provide the date of the child's birth, the approximate times when the employee anticipates the need to express milk, and the method by which the nursing mother wishes to account for the time.

For the convenience of nursing mothers, the Department has designated lactation rooms at its Northland and State Office Tower locations. Information regarding these rooms may be obtained from the FMLA coordinator.

5.10. **Ohio's Ethics Laws**

The Ohio Ethics Law, effective January 1, 1974, created ethical standards for public officials and employees by: requiring personal financial disclosure; creating new restrictions upon unethical conduct with criminal sanctions; and establishing uniform review of ethics issues by statewide commissions of the three branches of government. The Ohio Ethics Commission has jurisdiction over Ohio's Executive Branch (i.e., for all public officials and employees at the state and local levels of government, except

legislators, judges, and their staffs). Employees must comply with the laws and rules found at O.R.C. Chapter 102, Ohio Administrative Code Chapter 102, associated laws in O.R.C. Chapter 2921, and associated Gubernatorial Executive Orders. Copies of Ohio's Ethics Law and Rules may be obtained from human resources or the Ohio Ethics Commission's website by opening the following hyperlink: [Ohio Ethics Commission](#).

5.11. Political Activities

Employees must comply with O.R.C. § 124.57 Prohibition on partisan political activity, O.R.C. § 5715.51 Prohibition against political activity by certain officials, Ohio Administrative Code rule 123:1-46-02 Political activity of employees in the classified service, and the State of Ohio's Political Activity Policy. Employees may obtain copies of the State of Ohio's Political Activity Policy from human resources or DAS's policy website by opening the following hyperlink: [DAS > Human Resources > HRD/OCB Policy](#).

5.12. Safety and Security

The Department provides a workplace free from recognized hazards and in compliance with the Public Employer Risk Reduction Program (PERRP) occupational safety and health standards, rules, and regulations. Employees must comply with the PERRP occupational safety and health standards, rules, and regulations.

The Department is committed to maintaining a safe and secure workplace. Employees play an important role in maintaining and enhancing safety and security. Employees are expected to become familiar with and adhere to the Department's Safety and Security Manual. Employees may obtain copies from human resources or the Department's intranet site by opening the following hyperlink: [Department's Intranet Site > Safety & Security > Policies/Procedures > Safety and Security Manual](#).

Visitors are required to sign the visitor's log upon entering the Department's premises. All persons entering non-public areas of the Department's premises are to display a valid Departmental identification (ID) badge. Any person who forgets, misplaces, or loses his/her ID badge is required to report the matter to security and obtain a temporary ID badge. Persons are required to use the ID badge issued to them to access secure doors. No person may enter a secure door without swiping his/her ID badge. No person may allow his/her ID badge to be used by another to gain entry to a building or an area, except when an employee is escorting an authorized guest/visitor.

All employees are required to help maintain and enhance the safety and security of the Department's facilities through, but not limited to, the following actions:

- 5.12.1. Participating in safety drills;
- 5.12.2. Providing human resources with notice that a condition or impairment would limit any ability to safely evacuate the premises during an emergency or safety drill;
- 5.12.3. Immediately reporting to security/facilities management any theft, unsafe condition, security threat, or fire hazard; and
- 5.12.4. Immediately reporting to security/facilities management any misplaced or lost ID, fob, office key, etc.

5.13. Solicitation and Distribution

Employees, independent contractors, and members of the general public must comply with the rules of the Ohio Administrative Code on Solicitation and Distribution. Employees may obtain copies of the rules from human resources or the internet by opening the following hyperlink: [Ohio Administrative Code > Chapter 123: 7-1 Solicitation and Distribution Activities](#).

No person may post materials, or otherwise alter Departmental premises without the prior consent of facilities management, except when permitted by the Tax Commissioner or his/her designee or an applicable collective bargaining agreement. Subject to facilities management's review, employees are permitted to post limited professional or decorative items on interior walls and desk surfaces of offices or cubicles assigned to them and not visible to the general public, but in no case will items/property be displayed that are inconsistent with a professional office environment such as political, obscene, offensive, discriminatory, defamatory, or illegal items. When in doubt, facilities management's permission is to be obtained first.

5.14. **Smoking**

Smoking is prohibited in all enclosed structures which are owned, leased, or operated by the Department, including vehicles, in accordance with state law. There will be no indoor designated smoking areas in any enclosed structure. Smoking is permitted in designated outdoor areas only during appropriate breaks and meal periods.

5.15. **Telephone, Voice Mail, and Email Responses**

5.15.1. **Telephone and Voice Mail**

5.15.1.1. Employees are to answer telephone calls in a prompt, courteous, and helpful manner. When a party telephones an employee and leaves a message, the employee must make every effort to respond to the caller within one (1) business day to acknowledge receipt of the telephone message, unless the employee is absent from work. For anticipated absences exceeding one (1) business day, the employee must note the duration of the absence on the employee's voice mail greeting, indicate that the employee will respond to messages upon return to the office, and identify a telephone number that a party may call for immediate assistance.

5.15.1.2. Employees are expected to apply a salutation to be used to open telephone conversations with the general public. The salutation is to include the following elements:

- ✓ Good morning/afternoon/evening
- ✓ Ohio Department of Taxation
- ✓ Name of the Division when relevant
- ✓ First name of the employee speaking
- ✓ How may I help you?

5.15.1.3. Employees are to apply a salutation to be used to open telephone conversations with internally transferred calls:

- ✓ Good morning/afternoon/evening
- ✓ Division name where relevant
- ✓ First name of the employee speaking
- ✓ How may I help you?

5.15.1.4. Employees are to apply an appropriate closure before disconnecting a telephone conversation, such as the following:

- ✓ Is there anything else I can help you with?
- ✓ Have I answered all your questions?
- ✓ Can I be of further assistance to you?

5.15.1.5. Employees are required to set up a voice mail greeting to include the following elements:

- ✓ Name of the employee
- ✓ That the employee is unavailable to take the telephone call
- ✓ A request that a voice mail be left to include the name of the party, a message, and a telephone number at which the party can be reached
- ✓ A telephone number that a party may call for immediate assistance
- ✓ For anticipated absences exceeding one (1) business day, the employee must note the duration of the absence on the employee's voice mail greeting and indicate that the employee will respond to messages upon return to the office.

5.15.2. **Email Messages**

5.15.2.1. Employees are to respond to emails in a prompt, courteous, and helpful manner. When a party emails an employee, the employee must make every effort to respond to the party within one (1) business day to acknowledge receipt of the email, unless the employee is absent. For anticipated absences exceeding one (1) business day, the employee is to set up the Out of the Office Assistant and include the duration of the absence and a telephone number that a party may call for immediate assistance.

5.15.2.2. Employees are to use an email signature that contains the following elements:

- ✓ First name and last name, followed by special designation such as CPA, MBA, Esq., etc., when pertinent
- ✓ Job title
- ✓ Ohio Department of Taxation
- ✓ Name of the Division
- ✓ Mailing address or street address
- ✓ Telephone number
- ✓ Email address

5.16. **Unauthorized Weapon Policy**

All employees, independent contractors, and members of the general public will comply with the DAS Directive on Unauthorized Weapons while on Departmental premises. No employee, independent contractor, or member of the general public while conducting state business, during working hours, on state time, or while on or in state owned or leased property will possess, have under his/her control, or store, any offensive or defensive weapons including without limitation dangerous ordnances, incendiary or explosive devices or chemicals, fireworks, a firearm, knife, club, brass knuckles, martial arts weapons, or stun guns, regardless of whether the person has a concealed carry permit. State owned or leased property includes without limitation state offices, state owned or leased vehicles, and parking facilities or lots controlled by the state.

A small folding pen knife/multi-tool is permitted for work or lawful purposes only.

Law enforcement officers are authorized to carry law enforcement weapons on Departmental premises.

Any violation of the Unauthorized Weapons Policy may result in removal on the first offense.

5.17. Workplace Accident, Illness, or Injury Procedures

It is every employee's responsibility to inform the Department and, when necessary, the Bureau of Workers' Compensation (BWC) of every work place accident, illness, or injury. The following procedures will be followed:

- 5.17.1. Every workplace accident, illness, or injury must be reported to human resources by the employee or the employee's direct supervisor within 24 hours of the incident.
- 5.17.2. The Department's prescribed illness/injury report form (ADM 4303) and instructions for its completion are available from human resources, on the Department's intranet site, or by opening the following hyperlink: [DAS> Human Resources> Office of Benefits Administration> Workers' Compensation.](#)
- 5.17.3. When outside medical attention is sought for treatment of a work related accident or injury, the employee must complete, sign and submit to human resources form WC-2 "Authorization To Release Medical Information Relevant To Workers' Compensation." This form is available on the Department's intranet site.
- 5.17.4. A waiver of Workers' Compensation benefits (form BWC C-159) is required when an employee voluntarily participates in any state sponsored recreational activities. BWC C-159 is available on the Department's intranet site. BWC C-159 must be signed and submitted to human resources prior to participation in the recreational activity.
- 5.17.5. Failure to comply with the timelines and submission of the prescribed forms may result in disciplinary action or suspension of Workers' Compensation benefits by BWC or the Industrial Commission of the State of Ohio.

6. Discipline

The Department is committed to progressive discipline for civil service and bargaining unit employees. Employees are responsible to comply with the standards of conduct and work rules. Discipline does not have to be for a same or similar offense to be considered for purposes of progressive discipline. Even though the Department maintains a policy of progressive discipline, the seriousness of misconduct does not always warrant strictly progressive discipline. For example, a serious failure of good behavior (e.g., theft in office) may result in a suspension or removal even in the absence of any active disciplinary record. The seriousness of violation(s), tenure/overall work record, and other relevant considerations will determine the severity of disciplinary action imposed by the Tax Commissioner or his/her designee.

Unclassified employees are at will employees and serve at the pleasure of the Tax Commissioner or his/her designee. Unclassified employees may be removed at any time and for any legal reason. They do not have a property interest in the positions they hold, regardless of the amount of time in the position.

6.1. Administrative Investigations

The Tax Commissioner or his/her designee will designate the investigators to conduct administrative investigations.

6.2. Pre-disciplinary meetings

When required by law or an applicable collective bargaining agreement, pre-disciplinary meeting procedures will commence prior to a suspension, fine, demotion, or removal of a civil service or bargaining unit employee. The Tax Commissioner or his/her designee will designate the pre-disciplinary meeting officers to conduct pre-disciplinary meetings and to issue pre-disciplinary meeting reports and recommendations to him/her.

6.3. Disciplinary actions

- 6.3.1. Unclassified employees may be removed at any time and for any legal reason.
- 6.3.2. Employees in a probationary period may be removed for a violation of any work rule.
- 6.3.3. The following actions will be utilized as progressive disciplinary actions for classified and bargaining unit employees who violate a work rule except when otherwise modified by an applicable law or collective bargaining agreement:
 - 6.3.3.1. Written Reprimand (W);
 - 6.3.3.2. Working or loss-of-pay suspension (S);
 - 6.3.3.3. Fine (F);
 - 6.3.3.4. Demotion (D); and
 - 6.3.3.5. Removal (R).

A suspension or fine will be calculated in day increments. A "day" will be the sum of the employee's regularly scheduled work hours for the day.

- 6.3.4. Grounds for discipline set forth in O.R.C. § 124.34 are incompetency, inefficiency, dishonesty, drunkenness, immoral conduct, insubordination, discourteous treatment of the public, neglect of duty, violation of any policy or work rule of the officer's or employee's appointing authority, violation of this chapter or the rules of the director of administrative services or the commission, any other failure of good behavior, any other acts of misfeasance, malfeasance, or nonfeasance in office, or conviction of a felony.
- 6.3.5. The work rules are inclusive but not exhaustive. They are examples of acts or omissions that would violate standards of conduct required of employees.
- 6.3.6. Standards of conduct and work rules are applicable to all employees. Disciplinary guidelines identify disciplinary actions that generally would be commensurate with the violation. Disciplinary guidelines are inapplicable to unclassified employees who may be removed at any time and for any legal reason. For bargaining unit and civil service employees, the Tax Commissioner may impose more or less severe disciplinary action. The Tax Commissioner or his/her designate may abbreviate disciplinary guidelines for employees who are part-time. Part-time employee means an employee whose regular hours of duty are less than eighty hours in a pay period.

**Ohio Department of Taxation
Work Rules & Disciplinary Grid**

Work Rule #	Work Rule	1st Offense	2nd Offense	3rd Offense	4th Offense
1	Unauthorized disclosure of confidential taxpayer return or payment information	The severity of the discipline will reflect the seriousness of the offense			

Absenteeism

2a	Failure to work assigned hours	W/S	S/R	R	
2b	Failure to timely notify a supervisor of an absence	W	S	S	R
2c	Misuse of an alternative work schedule or flex time	W	W/S	S	R
2d	Failure to timely complete a request for leave as required by law, rule, policy, procedure, or applicable collective bargaining agreement	W	S	S/R	R
2e	Pattern Abuse	W/S	S/R	R	
2f	Failure to commence work at designated start time or after breaks without prior supervisory authorization or approved leave	W	S	S	R
2g	Failure to timely provide a physician's verification when required	W	S	S	R
2h	Leaving a work area or post while on duty without approval from a supervisor	W	S	S/R	R
2i	Misuse of sick or FMLA leave	W/S	S	R	
2j	Being absent from work without authorization or approved leave for less than 8 work hours in a pay period	W	S	S/R	R
2k	Being absent from work without authorization or approved leave for 8 work hours or more but less than 16 work hours in a pay period	W/S	S	R	
2l	Being absent from work without authorization or approved leave for more than 16 work hours but less than 24 work hours in a pay period	S	R		
2m	Being absent from work without authorization or approved leave for 24 work hours or more in a pay period	R			
2n	Job abandonment: Being absent from work without authorization or approved leave for 3 consecutive days or more	R			

Neglect of Duty

3a	Engaging in an act compromising the operation of the State of Ohio or the Department	S/R	R		
3b	Engaging in an act or omission that violates federal, state, or local tax laws	S/R	R		
3c	Using state owned or leased property for personal gain	The severity of the discipline will reflect the seriousness of the offense			
3d	Modifying or repairing state owned or leased property without management authorization	The severity of the discipline will reflect the seriousness of the offense			
3e	Engaging in an act that causes damage or loss to the State of Ohio or the Department including damage or loss to state owned or leased property	The severity of the discipline will reflect the seriousness of the offense			
3f	Engaging in an act that causes damage or loss to the property of another employee or member of the general public	The severity of the discipline will reflect the seriousness of the offense			
3g	Engaging in an act that has a risk of physical harm to employees, taxpayers, or members of the general public	R			

Work Rule #	Work Rule	1st Offense	2nd Offense	3rd Offense	4th Offense
3h	Unsatisfactory work performance (e.g., inefficiency or incompetency)	W	W/S	S	R
3i	Failing to report promptly a violation of a federal law or regulation, state law or rule, state or Departmental policy or work rule jeopardizing the safety or security of an employee, member of the general public, the work place, or state owned or leased property	The severity of the discipline will reflect the seriousness of the offense			
3j	Failure to obtain, complete, or keep current any certification, licensure, or training that is required to perform the duties of the position or remain in the classification	The severity of the discipline will reflect the seriousness of the offense			
3k	Inattentiveness on duty	W	S	S	R
3l	Failure to meet work standards for quality or quantity of work to be performed	W	S	S	R
3m	Failure to complete a work assignment	W	S	S	R

Failure of Good Behavior

4	Insubordination	S/R	R		
5	Inappropriate delay in carrying out a management directive or work assignment(s)	The severity of the discipline will reflect the seriousness of the offense			
6	Felony conviction with job nexus	R			
7	Sleeping on duty	W/S	S/R	R	
8	Making obscene gestures or statements, or false, abusive, or inappropriate statements	The severity of the discipline will reflect the seriousness of the offense			
9	Discourteous or rude treatment of another person	W	S	S/R	R
10	Discrimination or harassment on the basis of race, color, religion, sex (including sexual harassment and pregnancy discrimination), national origin and ancestry, disability, age, genetics, veteran status, or military status, or any other category protected by federal, state, or local laws, Gubernatorial Executive Orders, or State of Ohio Policies	S/R	R		
11	Retaliation	S/R	R		
12	Theft	R			
13	Engaging in political activities prohibited by state law or rules, Gubernatorial Executive Orders, or State of Ohio or Departmental Policies	The severity of the discipline will reflect the seriousness of the offense			
14	Misusing official position for personal gain	The severity of the discipline will reflect the seriousness of the offense			
15	Taking, offering, or soliciting bribes or gratuities	R			
16	Failure to report accidents or unsafe working conditions	The severity of the discipline will reflect the seriousness of the offense			
17	Encouraging, facilitating or coercing another person to engage in a work rule violation (e.g., sharing of passwords, browsing, etc.)	The severity of the discipline will reflect the seriousness of the offense			
18	Striking, fighting, or engaging in a physical altercation with another employee or member of the general public	R			
19	Unauthorized use, misuse, or prohibited disclosure of Confidential Personal Information (CPI)	The severity of the discipline will reflect the seriousness of the offense			
20	Falsifying, altering, removing, or destroying any document or record kept by the Department in a manner inconsistent with policy or records retention schedule	The severity of the discipline will reflect the seriousness of the offense			
21	Interfering with or failing to permit an official search of state property or personal property that is part of the workplace environment or used to assist with the performance of official duties	R			

Work Rule #	Work Rule	1st Offense	2nd Offense	3rd Offense	4th Offense
22	Interfering or failing to cooperate with an official investigation	R			
23	Failing to report a felony indictment against oneself to the Tax Commissioner's Office	S/R	R		
24	Failure of a supervisor to properly supervise (e.g., review and process payroll, complete performance evaluations timely, enforce work rules)	The severity of the discipline will reflect the seriousness of the offense			
25	Loss of control over state property that might result in a breach of Agency computer networks or systems or the disclosure of confidential taxpayer information, records mandatorily exempted from public inspection and disclosure, or Confidential Protected Information	W/S	S/R	R	
26	Unauthorized possession of deadly weapons, dangerous ordinance, or explosives on Department owned or leased property outside the scope of official duties	R			
27	Inappropriate display of Departmental authority (e.g., identification badge, shield, vehicle sirens or lights) or Departmental weapon	W	S	S/R	R
28	Loss of control of a Department weapon, ordinance, or restraint device	The severity of the discipline will reflect the seriousness of the offense			
29	Conveyance, distribution, possession, or use of untaxed tobacco products outside the scope of official duties	R			
30	Gambling or promotion thereof on State owned or leased property	S/R	R		
31	Misuse of state monies	The severity of the discipline will reflect the seriousness of the offense			
32	Organizing, leading, coordinating, promoting, planning, or participating in a work stoppage, or cessation or disruption of State of Ohio or Department services, or an illegal strike	R			
33	Requesting leave or recording the time of another employee without management authorization	W	W/S	S	S/R
34	Submitting or approving a request for leave when insufficient leave balances exist for the request	W	S	S/R	R
35	Posting or removing materials on Department property without management authorization	W	W/S	S	S/R
36	Any act that physically harms or could physically harm the employee, a co-worker, or a member of the general public	The severity of the discipline will reflect the seriousness of the offense			
37	Any act that impairs the ability of an employee to effectively carry out assigned duties	The severity of the discipline will reflect the seriousness of the offense			
38	Any act that brings discredit to or embarrasses the State of Ohio or the Department or impedes official operation	W/S	S/R	R	
39	Use of excessive force	The severity of the discipline will reflect the seriousness of the offense			
40	Engaging in personal capacity in relationships without authorization of the Tax Commissioner's Office with a person under official Department investigation or audit or within six (6) months of an official Department investigation or audit	The severity of the discipline will reflect the seriousness of the offense			
41a	Positive test confirmed by the Medical Review Officer for alcohol (B.A.C. at or above .02% and below .04%)	S/R	R		

Work Rule #	Work Rule	1st Offense	2nd Offense	3rd Offense	4th Offense
41b	Positive test for drugs confirmed by the Medical Review Officer or for alcohol (B.A.C. .04% or greater)	R			
42	Impeding the administration of the Drug Free Workplace Policy or drug or alcohol testing procedures. Prohibited actions include without limitation impeding a drug or alcohol test ordered by the Department, impeding drug and alcohol collection, transportation, or testing procedures, or any attempt to alter or substitute the specimen provided for a test.	R			
43	Failing to report to a drug testing site for test as directed by the Department	R			
44	Abusing drugs or alcohol while on-the-job, while acting an official capacity, or with a job nexus, or otherwise undertaking any other actions that could compromise or impair the ability of the employee to carry out his or her duties	R			
45	Refusal to take a random or reasonable suspicion drug test	R			
46	Unlawfully manufacturing, distributing, dispensing, purchasing, transferring, possessing, or using alcohol or a controlled substance, or abusing prescription drugs in any way that is illegal, while on-the-job, while acting an official capacity, or with a job nexus	R			
47	Sexual conduct, contact, or activity on state time or on state owned or leased premises or vehicles	The severity of the discipline will reflect the seriousness of the offense			
48	Engaging in a conflict of interest prohibited by the Department	S/R	R		
49	Engaging in any act that is a misrepresentation to improperly obtain employee benefits	W/S	S/R	R	
50	Misuse or unauthorized use of a state owned or rented vehicle including personal use or violation of traffic laws	The severity of the discipline will reflect the seriousness of the offense			
51	Transporting unauthorized persons in a state vehicle	The severity of the discipline will reflect the seriousness of the offense			
52	Violation of safety rules, policies, or directives	The severity of the discipline will reflect the seriousness of the offense			
53	Engaging in a violation of Ohio ethics laws	The severity of the discipline will reflect the seriousness of the offense			
54	Assigning an employee duties outside of his/her job classification in excess of prescribed limitations	The severity of the discipline will reflect the seriousness of the offense			
55	Smoking while in state owned, leased, or rented facilities, or outside of designated smoking areas	The severity of the discipline will reflect the seriousness of the offense			
56	Failure to display, produce, or maintain control over state property (e.g., state vehicles, laptops, identification) or to report damage to or the loss of state property as soon as possible	The severity of the discipline will reflect the seriousness of the offense			
57	While on state time, working or contracting for profit outside the scope of employment with the Department	R			
58	Fraud	R			
59	Unauthorized overtime	The severity of the discipline will reflect the seriousness of the offense			
60	Making a materially false statement to management	S/R	R		
61	Horseplay or unapproved non-work activities on state owned, leased, or rented premises or vehicles	W	W/S	S	R

Work Rule #	Work Rule	1st Offense	2nd Offense	3rd Offense	4th Offense
62	A failure of good behavior or efficient service prohibited by O.R.C. § 124.34 including without limitation incompetency, inefficiency, dishonesty, drunkenness, immoral conduct, insubordination, discourteous treatment of the public, neglect of duty, violation of any policy or work rule of the officer's or employee's appointing authority, violation of this chapter or the rules of the director of administrative services or the commission, any other failure of good behavior, any other acts of misfeasance, malfeasance, or nonfeasance in office, or conviction of a felony.	The severity of the discipline will reflect the seriousness of the offense			
63	Any violation of federal law, state law, or State of Ohio or Department Policy with a job nexus	The severity of the discipline will reflect the seriousness of the offense			