

**CODE OF CONDUCT
FOR
COMMONWEALTH OF MASSACHUSETTS
NAGE UNIT SIX EMPLOYEES**

Text in *Italic* lettering applies to all
Unit Six Employees; text in block lettering applies to
Department of Revenue Employees only.

**CODE OF CONDUCT FOR COMMONWEALTH OF MASSACHUSETTS
NAGE UNIT SIX EMPLOYEES**

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**CODE OF CONDUCT
COMMONWEALTH OF MASSACHUSETTS
UNIT SIX**

"No responsibility of Government is more fundamental than the responsibility for maintaining the highest standards of ethical behavior by those who conduct the public business. There can be no dissent from the principle that all officials must act with unwavering integrity, absolute impartiality, and complete devotion to the public interest. This principle must be followed not only in reality but in appearance. For the basis of effective government is public confidence, and that confidence is endangered when ethical standards falter or appear to falter."

*President John F. Kennedy
April 27, 1961*

1. INTRODUCTION

This document constitutes a Handbook and Code of Conduct for all NAGE Unit 6 employees of the Commonwealth of Massachusetts. This Code is designed to give all employees full and fair notice of their professional and ethical obligations.

The fundamental mission of the Department of Revenue is to foster, to the fullest extent possible, voluntary compliance with the Commonwealth's revenue laws. Public confidence in the integrity and dependability of the Department and its employees is essential to achieving this goal.

We can maintain that confidence only to the extent that all of our official activities and all of our contacts with the public reflect the highest ethical and moral standards. We must perform our duties with integrity and propriety. We must also do all in our power to ensure that none of our words or actions can be interpreted otherwise.

This Code is written for your own protection. It strives to impart three fundamental messages:

- A. *Every employee must scrupulously avoid any actual conduct which constitutes a conflict of interest or conduct which gives the reasonable basis for the impression of a conflict of interest between his/her private interests, usually financial, and the public interest. The public interest must always take precedence;*

- B. *Every employee is prohibited from either taking some action, or failing to perform some duty, which would personally benefit himself/herself or give preferential treatment to any citizen;*
- C. *Every employee is prohibited from taking any action which would result in illegal receipt of public or private funds.*

Guidance-both on what we are expected to do and on what we are prohibited from doing-should help all of us understand generally what is expected of us. It should also help resolve particular situations we are faced with in our daily work.

Please read these rules carefully and aide by their spirit as well as their letter. Each of us can take pride in belonging to an organization which contributes so much to the growth, strength and quality of life of the Commonwealth.

2. **DEFINITIONS:**

As used in this Code, unless the context requires otherwise:

- a. *"administrative inquiries" - means those occasions when an employee is required to respond to questions of importance to the agency/department when directed to do so by his/her Appointing Authority or that Authority's designee.*
- b. *"disciplinary action" - means any action taken by the Appointing Authority to discipline an employee, and when applicable in accordance with the provisions of the collective bargaining agreement or civil service law.*
- c. *"employee" - means any person in the Alliance on the current personnel roster of the agency/department. This shall include all bargaining unit workers; those who are on any form of leave of absence; workers who are serving suspension.*
- d. *"immediate family" - means the employee and his/her spouse and their parents, children, brothers and sisters.*
- e. *"nominal value" - means monetary worth not exceeding twenty-five dollars (\$25.00).*
- f. *"official action" - means any activity performed or required to be performed by an employee in the course of his/her official duties.*

3. **REGULATORY BASIS**

This handbook and Code of Conduct is issued pursuant to the powers of the Commissioner of Administration, as set forth in Chapter 7, Section 4 of the General Laws, and in accordance with, but not limited to M.G.L. Ch. 268A. Opinions of the Attorney General, Ethics Commissions Rulings and applicable management rights provisions of any relevant collective bargaining agreements.

4. **GENERAL RULES**

A. **The Code Generally**

1. Applicability of Code

The Code applies to all Bargaining Unit 6 employees including those on any type of leaves (e.g., leave without pay, military leave, civic-duty leave, etc.)

2. Scope of Code

This Code is not to be considered all-inclusive. The absence of a specific published rule of conduct does not mean or imply that any act of misconduct tending to discredit an employee is condoned or permissible or would not result in disciplinary action, up to and including termination.

3. Knowledge of Code

Each employee is required to know the Code of Conduct and rules contained herein; to seek information from his/her appointing authority, the appointing authority's designee or personnel office in case of doubt or misunderstanding as to their application.

Decisions in personnel matters involving disciplinary action will be based on the assumption that each employee has familiarized himself/herself with this Code and that he or she is aware of the obligation to abide by it.

4. Effect of Code

Employees whose conduct does not conform to the rules and guidelines contained in this Code may be subject to disciplinary action, up to and including termination. Any disciplinary action taken will conform to civil service law and/or the provisions of the collective bargaining agreement.

5. Distribution of Code

Each appointing authority or his/her designee will see that each employee receives a copy of this Code. Employees will acknowledge receipt of the Code by signing the attached Receipt of Code of Conduct Form (Form CC-3) in the space provided. In each instance, the signed Receipt Form will be returned to the employee's appointing authority or his/her designee within ten days of receipt, and filed in the employee's personnel folder. The employee's signature on the Receipt Form is notice of his/her obligation to familiarize himself/herself with the contents of the Code of Conduct and to abide by it. (An audio tape of the Code

shall be made available at no cost to any employee who reasonably requires it.)

Each appointing authority or his/her designee will be responsible for providing accurate information and guidance to his/her employees with regard to the specifics of the Code and may from time to time offer training sessions on the Code to his/her employees as the need arises.

6. *Effective Date of Code*

The effective date of the Code shall be ten days after the Code of Conduct is distributed and the Code of Conduct Receipt Form is received by the employee(s).

B. Conformance to Laws

Employees shall obey the laws of the United States and the Commonwealth of Massachusetts. Any employee who is convicted of a crime relating to his/her employment shall be subject to discipline.

Any employee who has been indicted or arrested for a serious crime, supported by a judicial finding or probable cause in a preliminary hearing when the nature of the charge with its attendant publicity reasonably gives rise to legitimate fear for the safety of other employees, the property of the Commonwealth, or jeopardizes the public trust in the ethical standards of agency/departmental employees or undermines trust in the integrity of the Commonwealth's system of tax administration or the administration of other laws of the Commonwealth, may also be subject to suspension without pay or other employee benefits, pending resolution of the case.

If the employee is found guilty, pleads nolo contendere, has his/her case continued without a finding, is granted immunity from prosecution or has his/her case filed, further disciplinary action, including termination, may be taken. If the employee is found not guilty, or the case is nolle prosequi or dismissed, the employee shall be immediately reinstated to employment retroactive to the date of suspension without loss of wages or other employee benefits.

C. Conformance to Policies, Procedures and Directives

Employees shall comply with all of the policies and operating procedures of the agency/department in which they work. This requirement includes, but is not limited to, all agency/departmental policies and procedures. Employees shall respond forthrightly and promptly to the work-related directives of their supervisors.

D. Conduct, Attitude and Demeanor

Employees are expected to conduct themselves in their official relations with the public and with their fellow employees in a manner which will enhance public respect for, and confidence in, the employee and in the Commonwealth as a whole. They must not only perform their duties in a wholly impartial manner, but must avoid any conduct which gives the reasonable basis for the impression of acting otherwise.

Specifically, all employees shall avoid any action which may result in or create the reasonable basis for the impression of:

- (a) using public office for private gain;*
- (b) giving preferential treatment to any citizen;*
- (c) making work-related decisions contrary to agency/departmental policy;*

(d) using one's official position to harass or intimidate any person or entity outside the course of official duties.

E. Administrative Inquiries

Employees must respond promptly and fully to administrative inquiries when directed to do so.

F. State Ethics Commission Financial Disclosure Requirements

Employees who are required to file a "Statement of Financial Disclosure" with the State Ethics Commission, under the provisions of M.G.L. Chapter 268B, shall do so in a timely manner as prescribed by the State Ethics Commission. The State Ethics Commission will notify each employee who is required to file such a statement.

All Department of Revenue employees who are required to file such a Statement with the State Ethics Commission shall file a copy of the Statement with the Commissioner of the Department of Revenue on or before the date such Statement shall be filed with the State Ethics Commission.

5. CONFLICT OF INTEREST

The necessity for the fair and impartial administration of state government and the enforcement of its laws makes the avoidance of any conflict of interest of primary importance. A conflict of interest is a situation in which an employee's private interest, usually financial, conflicts or raises a reasonable question of conflict with his/her official duties and responsibilities.

Chapter 268A of the General Laws provides criminal and civil penalties for conflict of interest violations. The following three general categories of prohibitions are to be used as guidelines for your information (Chapter 268A of the General Laws offers specific details.):

- 1. No employee may request or receive, in any manner whatsoever, compensation or anything else of value, except from the Commonwealth: (a) for performance of his/her duties; or (b) for influencing or appearing to influence such performance.*
- 2. No employee may participate in any official action relating to any entity in which the employee or a member of his/her immediate family has a financial interest.*
- 3. No employee may participate in any official action relating to any individual with whom or entity in which the employee has a substantial personal interest.*

Employees have an obligation to avoid scrupulously the potential conflicts of interest which exist in their employment. They have a duty to disclose and report promptly the existence or possible existence of a conflict of interest to their agency head or his/her designee. They should request from their supervisor the transfer from their caseload of any case which involves their immediate family, close friend or any person with whom or entity in which they have some personal or financial involvement.

In addition, they have a right under law to have any question relating to a possible conflict of interest confidentially reviewed and decided by the State Ethics Commission. Information regarding the filing of a conflict of interest request with the State Ethics Commission is available from the agency head or his/her designee or from the Ethics Commission directly.

In addition to the sanctions referred to above, M.G.L. Chapter 268A, Section 23 also prescribes and describes certain "Standards of Conduct." Violations of these standards are subject to appropriate disciplinary action. All employees are required to abide by the spirit as well as the letter of these standards, which provide as follows:

"No current or former officer or employee of a state, county or municipal agency shall:

- (1) accept other employment which will impair his independence of judgment in the exercise of his official duties;*
- (2) use or attempt to use his official position to secure unwarranted privileges or exemptions for himself or others;*
- (3) by his conduct give reasonable basis for the impression that any person can improperly influence or unduly enjoy his favor in the performance of his official duties, or that he is unduly affected by the kinship, rank, position or influence of any party or person."*

"No current or former officer of employee of a state, county or municipal agency shall:

- (1) accept employment or engage in any business or professional activity which will require him to disclose confidential information which he has gained by reason of his official position or authority;*
- (2) improperly disclose materials or data within the exemptions to the definition of public records as defined by Section Seven of Chapter Four of the General Laws, and were acquired by him in the course of his official duties nor use such information to further his personal interests." (See Massachusetts General Laws, Chapter 268A, Section 23.)*

These rules with respect to conflicts of interest are in addition to, and supplement, state policies and agency/departmental rules, regulations and operating procedures that may otherwise apply to the official actions of employees.

(In the event that the Appointing Authority, or his/her designee, approves a particular activity and the Ethics Commission subsequently determines that such activity is a conflict of interest, the appointing authority will not discipline the employee for such activity. However, only the Ethics Commission, and formerly the Attorney General, have the authority to issue an opinion interpreting M.G.L. Chapter 268A, which is binding.)

6. GIFTS AND GRATUITIES FROM OUTSIDE SOURCES

A. General Limitations

Employees shall not solicit or accept, directly or indirectly, any gift, gratuity, favor, entertainment, loan or any other thing of monetary value, from a person who or entity which, the employee knows or has reason to know:

- (1) Has, or is seeking to obtain, contractual or other business or financial relations with his/her agency/department;*
- (2) Conducts business or other activities which are regulated or monitored by the agency/department, except as permitted by this section or by agency/departmental directives; or*
- (3) Has interests that may be or give the reasonable impression of being substantially affected by the performance or nonperformance of the employee's official duties.*

B. Exceptions:

The restrictions set forth in paragraph A of this Section do not apply to:

- (1) Obvious family or personal relationships when the circumstances make it clear that those relationships, rather than the business or the persons concerned, are the motivating factors behind any gift or gratuity.*
- (2) The acceptance of food or refreshments of nominal value on infrequent occasions in the ordinary course of a breakfast, luncheon, dinner or other meeting attended for educational, informational or other similar purpose. However, agency/departmental employees are specifically prohibited from accepting free food or other gratuity except non-alcoholic beverages (coffee, tea, etc.), while on official business, from persons with whom they have contact in the performance of their official duties.*
- (3) The acceptance of loans from banks or other financial institutions on customary terms to finance proper and usual activities of employees, such as home mortgage loans, automobile loans,*

personal loans, etc., provided that the employee does not deal with that institution in the course of his/her official duties. However, if dealing with such banks or financial institutions is unavoidable, the employee must disclose such dealings to the appointing authority in writing prior to engaging in such dealings.

- (4) *The acceptance of unsolicited advertising or promotional material, such as pens, pencils, note pads, calendars, and other items of nominal value.*
- (5) *The acceptance of an award or gift of nominal value for a speech, participation in a conference, or some public contribution or achievement given by a charitable, religious, professional, social, fraternal, educational, recreational, public service or civic organization, if such organization falls within Paragraph A above.*
- (6) *Acceptance of reimbursement, in cash or in kind, for travel, subsistence and other expenses incident to attendance at meetings, provided such attendance and reimbursement is approved by the appointing authority or his designee. Such reimbursement can be made directly to the employee. An employee on official business may not be reimbursed, and payment may not be made on his or her behalf, for excessive (e.g., reimbursement which exceeds actual costs) personal living expenses, gifts, entertainment, travel or other benefits. At no time shall an employee accept reimbursement from both the Commonwealth and another source for the same expenses.*

7. OUTSIDE EMPLOYMENT AND BUSINESS ACTIVITY

A. Introduction: Principles

The Commonwealth seeks to give employees the maximum freedom possible to engage in outside employment or business activities consistent with the Commonwealth's responsibilities. However, the extremely sensitive mission of the Commonwealth and its employees necessitates certain restrictions. Employees may engage in outside employment or business activity provided such activity is not prohibited by this Code or by any statute, regulation or departmental order.

An activity that is permissible for the occupant of one position may very well not be permissible for the occupant of another position. Therefore, in considering each case on its individual merits, the employee must satisfy the following principles:

- (1) *The outside activity would not place the employee in a situation where there is a conflict, or in a situation which gives the reasonable basis for the impression of a conflict, between his or her private interests and his or her official duties and responsibilities (see Section 5, above, "Conflict of Interest," for additional guidance).*

- (2) *The outside activity (unless otherwise permitted by this code) would not relate directly to tax problems, preparation of tax returns or tax liabilities solely of others, whether federal, state or local taxes.*
- (3) *The outside activity would not result in use, dissemination or disclosure to others of confidential information obtained in connection with the employee's departmental duties or position.*
- (4) *The nature of the employment or business activity or the hours to be devoted to such activity would not impair the employee's availability, capacity of efficiency for the performance of his/her official duties as an employee of the Commonwealth.*
- (5) *Employees shall not engage directly or indirectly in financial transactions as a result of, or primarily relying on, information obtained through their employment. In particular, they shall not use confidential information obtained in the course of their employment with the Commonwealth to obtain benefits, financial or otherwise, for themselves, their families or others.*

B. Activities Which Do Not Require Prior Notice

(1) Introduction

Employees are generally not required to submit written notice before engaging in outside activities which are not considered to be employment or business. Although it is not feasible to cover every specific activity of this nature, the general categories discussed below are furnished as basic guidelines.

(2) General Examples

(a) *Membership and uncompensated services (including holding of office) in civic, scout, religious, educational, fraternal, social, community, veterans, or charitable organizations.*

Bookkeeping services provided to such organizations require prior written approval. (See Section 7 (C) (I) (b) (3).)

(b) *Services as a notary public or justice of the peace. (Except notarization of tax returns).*

(c) *Rental of employee-owned property, real or personal, to the extent such property is not rented to the Commonwealth of Massachusetts or any agency or subdivision thereof, or the lessee is not a subject of the employee's official duties.*

(d) *Minor services and odd jobs for friends, relatives, or neighbors. These include a wide variety of activities, including: repair or maintenance work such as painting, yard work, carpentry, or services such as babysitting and carpools involving payment for transportation.*

(e) *Temporary (thirty days or less) assistance in a family enterprise, in the event of an emergency, such as the death or serious illness/accident to a member of the family engaged in that business.*

- (f) *However, no employee shall without appropriate disclaimer stating that the employee does not speak for the agency/department, take an active part or become an advocate on behalf of a professional society in any conflict between such society and the agency/department.*

C. Specific Prohibitions and Restrictions of Employment

(1) Outside Legal or Accounting Practice or Employment

(a) General Prohibitions

1. *No outside legal or accounting practice is permitted which is in violation of M.G.L. Ch. 268A. Specifically, employees are prohibited from receiving compensation from or acting as agent or attorney for anyone other than the Commonwealth in relation to any particular matter in which the Commonwealth a state agency is a party or has a direct and substantial interest.*
2. *Managerial employees are prohibited from engaging in outside legal or accounting practices for which they receive compensation.*
3. *Employees who hold Counsel I, Counsel II, or Tax Counsel positions shall not engage in the outside practice of law during normal business hours. In no event shall an employee holding a Counsel I, Counsel II or Tax Counsel position appear in court as an attorney on behalf of a private client.*
4. *To the extent that outside legal or accounting practice is permitted, it must not interfere with the effective performance of an employee's official duties with the Department of Revenue.*

The employee must give notice of outside legal or accounting practice to the Appointing Authority or his/her designee on Form CC-4, "Notice of Outside Legal or Accounting Practice" or Employment. Notice to the Appointing Authority or his/her designee does not mean or imply that such outside employment or practice is not in conflict with M.G.L. Ch. 268A.

(b) Exceptions

1. *An employee may render uncompensated legal or accounting service to and employee's immediate family, provided the service does not create a conflict of interest with the Department of Revenue or include representation of family members before the Department of Revenue, a state administrative agency or in the courts of the Commonwealth where the Commonwealth is a party.*
2. *An employee may, with prior written approval from the Commissioner or his/her designee, and during off duty hours with or without compensation: exercise a power of attorney,*

act as trustee, guardian, conservator, executor, administrator and or act as a resident agent for an employee's immediate family as authorized by M.G.L. Ch. 268A, Section 4.

3. An employee may, with prior written approval from the Commissioner or his/her designee, act as bookkeeper or accountant for a civic, scout, religious, educational, fraternal, social community, veterans, and/or charitable organization without compensation.

In connection with any of the activities listed in Section 7 (C) (1) (B) (1) (2) and (3), employees may not prepare or sign tax returns, advise or act in matters involving claims against the Commonwealth of Massachusetts or any agency thereof, or participate in matters which the Commonwealth or any agency thereof, is a party thereto or has a direct and substantial interest, or which are the subject of their official duties.

- (2) Outside Preparation of Tax Returns and Other Forms
Preparation of tax returns and other forms required by the Department of Revenue or the Internal Revenue Service, whether compensated or uncompensated, for a person other than a member of the employee's immediate family is not permitted.
- (3) Outside Employment As An Assessor
Outside employment as an assessor or consultant performing assessing or appraisal duties for a city or town or other political subdivision of the Commonwealth is prohibited. This restriction applies whether or not the employee is compensated for performing these services.

D. Activities Which Require Prior Written Notice

There are a number of areas in which employees, subject to the conditions and prohibitions stated in part 7A, B, and C above may engage in certain categories of outside employment/outside business provided they submit prior written notice on Form CC-2 to the Commissioner of Revenue or his designee.

The categories of outside employment/outside business which require an employee to provide prior written notice are those which require the filing of state or federal tax returns and/or the collection of state or federal taxes.

Employees who are engaged in such outside employment/outside business at the time of the implementation of this Code of Conduct shall submit such notice on Form CC-2 to the Commissioner or his/her designee within twenty (20) days of their receipt of this Code.

The Commissioner may disapprove of such outside employment/outside business if he determines that it violates M.G.L. Ch. 268A or this Code.

8. DUTY TO REPORT VIOLATIONS OF LAW AND CODE OF CONDUCT

A. Generally

Every employee is expected to maintain and uphold the integrity of the Department. In satisfying this requirement, it shall be the duty of every employee to report promptly and accurately violations of law that affect the administration of the Department or the tax laws of the Commonwealth to his or her agency/department head or designee. To the fullest extent possible, any such reports shall be treated confidentially.

B. Tax Law Violations

Employees must report to their bureau chief or the Commissioner's designee (under circumstances involving an employee directly to Internal Affairs) any knowledge they have of the violation of any tax law of the Commonwealth by any person

C. Attempts to Bribe

Bribery and attempted bribery are claims which strike at the core of state government. Employees alert to solicitation to accept money, consideration, or anything of value in return for acts or omissions involving their official functions. Such solicitations may be indirect and subtle. Any attempt to bribe a departmental employee shall be reported immediately to the proper agency authority. In the Department of Revenue employees shall immediately report any attempt of bribery to the Office of Internal Affairs. After reporting, the employee shall thereafter cooperate with Internal Affairs in any ensuing investigation and avoid any unnecessary discussion of the case with others.

D. Threats, Harassment, Etc.

The physical, psychological and emotional well being of all employees is of paramount concern to the Department. Any threats, physical or verbal harassment, including sexual harassment, or other actions designed to, or having the effect of interfering with tax administration shall be reported immediately by all employees who have information of such activities to the proper agency authority. In the Department of Revenue employees shall report to their bureau chief or the Commissioner's designee and to the Office of Internal Affairs. Those who receive such reports will maintain confidentiality of the source in a manner appropriate to the circumstances of the case.

E. Employee Obligations

Violations of any law relating to tax administration or the Code by any employee tend to bring discredit upon the entire Department. The Department holds its employees responsible for cooperating in the identification of such violations. In meeting this requirement, it shall be the duty of every employee to bring to the attention of the Office of Internal Affairs knowledge of violations of any law relating to tax administration or any violations of any provision of this Code which has, or which if unreported would likely result in the commission of a crime. The identity of any employee bringing such knowledge to the attention of the Office of Internal Affairs will be kept strictly confidential, and such employee will not be required to participate further in any investigation or disciplinary proceeding against an employee arising from such investigation.

The Commissioner of Revenue shall recommend to the Commissioner of Administration and Finance that he/she file a bill, or take other appropriate action, to indemnify fully, including reasonable attorney's fees and costs, in accordance with the dollar limit set by M.G.L. Ch. 258 section 9 any Department of Revenue employee for any civil damages awarded by a court as a result of a report made pursuant to this section of the Code, and provided the Commissioner of Revenue determines the employee acted in good faith and within the scope of his/her official duties or employment.

9. OTHER STANDARDS OF CONDUCT

A. Timely Filing and Certification of Federal and State Tax Returns and Timely Payment of Taxes Due

The mission of the Department of Revenue is to encourage and achieve the highest possible degree of voluntary compliance with out tax laws and regulations. In light of this mission, it is imperative that all employees comply fully with all applicable requirements of federal and state taxing authorities.

Therefore, all employees shall file all federal and state tax returns timely and pay any tax due in a timely manner or enter into a payment agreement, file in good faith an application for abatement or have an appeal pending before a tribunal of competent jurisdiction. A "tax due" as used in the preceding sentence, includes:

- a) A balance due on a federal or state tax return; or
- b) A federal or state tax assessment where that agency's statutes of regulations require immediate payment notwithstanding the fact that the tax assessment is being contested.

All employees will be required to file a "Certificate of Filing" with their bureau chief or the Commissioner's designee certifying they have timely

filed their Massachusetts individual income tax return commencing with their 1985 individual income tax return. This certificate will then be filed with their bureau chief or the Commissioner's designee. This certificate will be due on or before May 1, of each year, certifying the filing of the prior year's return or the existence of a valid extension of time to file.

B. False Statements

Proper functioning of the government requires that the agency/department, the courts, other state agencies and the public be able to rely fully on the truthfulness of government employees in matters of official interest. An employee will be subject to disciplinary action up to and including termination for intentionally making false or misleading verbal or written statements in matters of official interest.

C. Recommending Professional Assistance

Employees may not recommend or suggest, specifically or by implication, to anyone that he/she obtain the services of any particular accountant, attorney or firm of accountants or attorneys, or any other professional or business organization in connection with official business which involves or may involve the agency/department.

D. Tax Information to be Treated as Confidential

Employees may not publish, divulge or make known, in any manner, except as provided or required by law, any information contained in any tax return or in any schedule, list or other statement designed to supplement or to become a part of a tax return. Employees also may not publish, divulge, disclose or make known in any manner or to any extent not authorized by law any information resulting from any examination or investigation or contained in any report, record or electronic data source, when the information concerns or relates to: trade secrets, processes, operations, style of work or apparatus, or to the identity, confidential, statistical data, amount or source of any income, profits, losses or expenditures of any person, firm, party corporation, or association. When a question arises as to whether an item of information may be disclosed, the employee shall discuss the facts with his/her bureau chief or the Commissioner's designee and where appropriate, request an opinion from the Legal Bureau.

E. Public Records

All requests for public records should be directed to the Appointing Authority or his/her designee who shall determine whether the requested documents are public records in accordance with M.G.L.Ch. 4, Sec. 7, Ch.. 26.

F. Drugs and Alcohol

While on duty no employee shall consume or use alcohol, intoxicants, narcotics, or controlled substances in any form. Similarly, no employee shall report for work under the influence of intoxicants, narcotics or controlled substances in any form. The only exception to this rule is the use of medication when prescribed for the treatment of the employee by a registered physician or dentist.

G. Departmental Identification Cards, Badges, Etc.

Agency/Departmental identification cards, badges and other identification or access cards or documents are for use only in establishing identity, authority or access in connection with official duties.

Agency/departmental identification cards or badges may be used for personal identification purpose when cashing checks or used as proof of employment, such as applying for a loan, for credit or when renting an apartment.

Employees are responsible for the safeguarding and proper use of agency/departmental identification cards, badges and access cards, for promptly reporting their loss and for surrendering them on termination of employment or demand by proper agency/departmental authorities.

Cards, badges or documents, or an employee's official position or status, are not to be used to exert influence or obtain, either directly or indirectly, personal privileges, favors or rewards for themselves or others. Photo identification badges must be worn while at work in an agency which requires them to be worn. Department of Revenue photo identification badges must be worn by Department of Revenue employees while in any Department of Revenue facility.

H. Political Activities

Employees are prohibited from using their office or official duties to interfere with, affect or influence the results of a nomination or election for public office.

No employee shall use his/her official authority directly or indirectly to coerce, attempt to coerce, command, advise or prevent any person or body to pay, lend or contribute anything of value to any party candidate or political committee.

No employee shall solicit or accept funds or anything of value for any party, political committee, agency, person or organization for political purposes.

Employees are not prohibited from contributing to the campaign committee or organization for nomination or election of any individual running for public office or to any committee, agency, or organization for political purposes.

Employees are prohibited from campaigning for political office for themselves or others during normal working hours. Employees are prohibited from being a candidate for federal, state or full-time municipal office while on active duty. Such employees must obtain a leave of absence to run for such offices.

Employees are prohibited from wearing a political or campaign button while on official agency/departmental business.

Employees shall abide by the provisions of the following paragraph from M.G.L. Ch. 268A, Section 11 which provides:

"This section shall not prohibit a state or county employee from holding an elective or appointive office in a city, town or district nor in any way prohibit such an employee from performing the duties of or receiving the compensation provided for such office. No such elected or appointed official may vote or act on any matter which is within the purview of the agency by which he/she is employed or over which such employee has official responsibility."

I. Firearms and Deadly Weapons

An employee shall not carry firearms or other dangerous weapons on his/her person during the performance of official duties or on work premises except as specifically authorized by the agency/department head or his/her designee. An employee authorized to carry a firearm is forbidden to display it unnecessarily in public.

J. Testimonial Dinners

Employees are prohibited from selling or accepting payment for tickets, admissions or contributions, for a testimonial dinner or function or any affair having a purpose similar to a testimonial dinner or function held on behalf of any employee of his/her agency/department. No employee shall participate in or accept contributions for or from any testimonial dinner or function or any affair having a similar purpose, held on his or her behalf while he or she is an employee if such dinner, function or affair is sponsored by a person or organization which is regulated by or has official business with the employee's department or agency.

This section shall not prohibit the collection sums of nominal value to cover the cost of small celebrations or other small events (such as birthday or holiday parties) held within agency/departmental offices.

K **News Media and Publicity**

To ensure that the Department of Revenue speaks with one informed voice on the many sensitive matters that come before it, no news media release concerning Department of Revenue official business is to be issued by any employee unless first approved by the Director of Communications.

All contacts concerning official departmental business with the media must be approved in advance by the Commissioner or Director of Communications or follow specific guidelines established by them. All requests for information or documents from the news media should be referred to, and all correspondence to the news media must be mailed from, the Communications Office or follow specific guidelines for the handling of such material established by that office.

L. **Legal and Other Professional or Scholarly Publications**

All employees are encouraged to publish articles in professional and scholarly journals. However, to protect the integrity of departmental letter rulings and other official documents of this Department and to ensure application of a clear and consistent legal policy within the Department, all legal, accounting, tax, or tax administration related publications authored by employees must bear the following caveat:

This article represents the opinions and (legal) conclusions of its author(s) and not necessarily those of the Department of Revenue.

Also, copies of all such article published should be made available to the departmental library in the Legal Bureau.

M. **Legislative Requests and Inquiries**

All requests or inquiries from public officials or their staffs must be referred to the agency/department head or his or designee before any action is taken, unless employees are directed to handle such requests otherwise by the agency/department head or his or her designee.

All request or inquiries from legislators or other public officials or their staffs must be referred to the Department of Revenue Problem Resolution Office before any action is taken by the employees, unless employees are directed to handle such requests otherwise by the Commissioner or his/her designee.

**CODE OF CONDUCT
FOR
COMMONWEALTH OF MASSACHUSETTS
NAGE UNIT SIX**

* * * **RECEIPT** * * *

I hereby acknowledge that I have received a copy of the Employee Code of Conduct for the Commonwealth of Massachusetts NAGE UNIT 6 Employees. I also acknowledge that it is my responsibility as an employee of the Commonwealth to read this CODE OF CONDUCT and to comply with its terms and conditions.

Signature

Date

Name in print