

STATE OF NEVADA
DEPARTMENT OF TAXATION



PROHIBITIONS AND PENALTIES
**A GUIDE FOR EMPLOYEES OF THE DEPARTMENT OF
TAXATION**

Approved by the Personnel Commission on June 25, 2021

FORWARD

This Prohibitions and Penalties document is intended as a guide to clarify existing rules and regulations. It is meant as a supplement and does not attempt to cover all possible infractions and violations of the existing rules; however, it does cover the majority of situations that are important to the State of Nevada Department of Taxation (DOT) management. All employees of the DOT will be issued a copy of the "Prohibitions and Penalties" guide.

After receipt of this guide, please sign the "Acknowledgement Form," which is the last page of this guide and return it to the DOT Agency HR Services or your Immediate Supervisor.

AUTHORITY

The authority for management to prescribe behavior and conduct standards derives from Chapter 284 of the Nevada Revised Statutes (NRS) and the Nevada Administrative Code (NAC). The "Prohibitions and Offenses" section of NAC 284 provide that each appointing authority will determine and describe in writing standards of conduct that are prohibited as inconsistent, incompatible or in conflict with their duties as an employee. These standards are in addition to prohibitions and penalties that are listed in statute and regulation that apply to all State employees. All employees of this agency will be issued a copy of the "Prohibitions and Penalties Guide for employees of the Department of Taxation."

This guide has been approved by the Personnel Commission and thus has the same force and effect as other statutes and regulations covering classified employees. The penalties identified for the various infractions are merely guidelines and may be applied to a greater or lesser degree indicated depending on the circumstances.

COACHING

Coaching normally takes place prior to beginning the disciplinary process. The Letter of Instruction, and any other means of coaching are not part of the disciplinary process.

Letter of Instruction. A letter of instruction to the employee is typically written by the supervisor(s) responsible for the employee's activities. The letter is intended to provide the employee with information and instruction or training and establishes documentation that the employee has been made aware of his or her responsibility concerning a particular situation or set of circumstances.

THE PROGRESSIVE DISCIPLINE PROCESS

Progressive discipline normally follows the sequence outlined below. However, accelerated action may be taken when necessary.

1. Oral Warning. When instruction and training have not resulted in the change in behavior or performance that is desired, an "oral warning" is usually the first step in the progressive disciplinary process. This level of discipline may be skipped when the

seriousness of the employee's behavior and/or performance warrants a higher level of discipline on a first offense and typically comes from the supervisor responsible for the employee's activities. The oral warning is documented and maintained in the supervisor's file. Oral warnings are not forwarded to the employee's departmental personnel file or the Division of Human Resource Management's Central Records section.

2. Written Reprimand. Typically the second level in the disciplinary process, a written reprimand is used when previous corrective and disciplinary action has not produced the appropriate change in behavior or performance or when the seriousness of a first offense warrants a higher level of discipline such as willful actions and/or threats. A copy of the Written Reprimand (form NPD-52) is maintained in the employee's permanent personnel file held by the Division of Human Resource Management's Central Records section.
3. Suspension. When previous corrective and disciplinary action have not produced the appropriate change in behavior or performance or due to the seriousness of a first offense, a suspension with leave without pay that may not exceed 30 calendar days may be warranted. A copy of the Specificity of Charges (form NPD-41) which documents the reasons for the suspension is maintained in the employee's permanent personnel file held by the Division of Human Resource Management's Central Records section. Additionally, an appointing authority may refuse to consider the appointment (promotion, transfer, etc.) of an otherwise eligible employee who has been subject to a suspension as a result of an upheld or uncontested disciplinary action.
4. Demotion. Typically, after other forms of discipline have not produced the appropriate change in behavior or when the employee's behavior is particularly egregious a demotion to a lower class may be used as a form of discipline. A copy of the Specificity of Charges (form NPD-41) which documents the reasons for the demotion is maintained in the employee's permanent personnel file held by the Division of Human Resource Management's Central Records section. Additionally, an appointing authority may refuse to consider the appointment (promotion, transfer, etc.) of an otherwise eligible employee who has been subject to a demotion as a result of an upheld or uncontested disciplinary action.
5. Dismissal. Typically, after other forms of discipline have not produced the appropriate change in behavior or when the employee's behavior is particularly egregious dismissal from the State may be warranted. A copy of the Specificity of Charges (form NPD-41) which documents the reasons for the dismissal is maintained in the employee's permanent personnel file held by the Division of Human Resource Management's Central Records section.

NOTE: The Division Administrator of the employee's assigned Division will review pending disciplinary steps and grievances and consult with Agency HR Services, and the Attorney General's Office as necessary, to ensure proper documentation, timely processing of disciplinary steps and grievances, and accuracy of employee files. Agency HR Services must consult with the Attorney General's Office prior to all disciplinary steps involving a recommendation of suspension (3), demotion (4), or dismissal (5) of a permanent employee.

The attached chart shows recommended minimum and maximum penalties for the first, second, and additional offenses for a wide range of prohibited activities. If disciplinary steps 3, 4 or 5, described at the top of each chart are recommended for a permanent employee, the pre-disciplinary review guidelines found in NAC 284.656 must be followed.

NOTE: Appropriate disciplinary or corrective action may also be taken for any cause listed in Section 284.650 of the Nevada Administrative Code, "Causes for Disciplinary Action" (<http://www.leg.state.nv.us/NAC/NAC-284.html#NAC284Sec650>)

Disciplinary steps that result in an oral warning or a written reprimand can be grieved through the formal grievance process. Disciplinary steps resulting in suspension, demotion or dismissal may be appealed before a Hearing Officer provided by the Personnel Commission.

Department of Taxation Prohibitions and Penalties

1=Oral Warning; 2=Written Reprimand; 3=Suspension, without pay, of no more than 30 calendar days; 4=Demotion; 5=Dismissal		1st Offense		2nd Offense		Additional	
		Min	Max	Min	Max	Min	Max
A.	Fraud in Securing Appointment						
1	Falsification of application or identity for employment or other personnel records with respect to a material point relating to education and training or employment history and experience, which would have adversely affected selection for appointment.	5					
2	Taking for another person, or permitting another person to take for the employee, an examination or a portion thereof, except when approved due to disability.	5					
B.	Performance on the Job						
1	Failure of an employee, who is designated as a supervisor and has supervisory authority to take-corrective disciplinary steps where such action is needed.	1	2	2	3	4	5
2	Misconduct of supervisor because of prejudice, anger or other unjustifiable reason.	1	4	2	5	4	5
3	Failure of employee to maintain performance standards or personal appearance standards after reasonable period of instruction.	1	3	2	3	4	5
4	Failure to maintain prescribed records or reports.	1	3	2	5	5	
5	Withholding or concealing information regarding the job from official records or from supervisors or other persons having necessity for said information.	1	5	3	5	5	
6	Failure to properly account for state or federal funds where it is a known requirement of the position.	2	5	3	5	5	
7	Unauthorized and/or willful destruction, removal, concealment, stealing, tampering, mutilation and/or alteration of departmental records, public records, books, paper reports or documents, including but not limited to incident reports, financial records such as travel, payroll, purchase vouchers and supporting documents, time and attendance records to include leave requests, overtime, compensatory time, or other leave records.	2	5	3	5	5	
8	Soliciting or accepting a bribe, or otherwise personally profiting from activities related to the employee's state employment.	5					
9	Embezzlement or misappropriation of state and/or Departmental funds which come into the employee's possession by reason of his/her official position for personal gain.	5					
10	Willful falsification of any public record, including time sheets, travel vouchers and/or information in client or agency files, or any public record that involves misuse of state or federal funds.	2	5	5			
11	Negligent falsification of any public record, including time sheets, travel vouchers and/or information in client or	1	4	3	5	5	

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		Min	Max	Min	Max	Min	Max
	agency files, or any public record that involves misuse of state or federal funds.						
12	Unauthorized taking, loaning, selling, giving away, or appropriating any property belonging to the state/federal government or other employees or any unauthorized person.	1	5	5			
13	Making unauthorized departmental transactions for personal profit or that result in excessive costs to the state for the transaction.	2	5	5			
14	Disregard or deliberate failure to comply with or enforce statewide, department, or office regulations and policies, or when required by law, statute or resolution, which directly relates to the employee's work activities.	2	5	5			
15	Failure to notify the appointing authority within 5 days of the suspension, revocation or cancellation of a professional or occupational license or certification when such a possession is a job requirement.	2	5	3	5	5	2
C.	Neglect of, or Inexcusable Absence from the Job						
1	Negligence in performing official duties including failure to follow instructions or regulations.	1	3	2	5	3	5
2	Carelessness, indifference, laziness and/or inattention to duty that results in reduced productivity.	1	2	2	3	3	5
3	"Loafing" on the job; wasting time; failure to put in a full day's work; consistent failure to demonstrate work activity.	1	3	2	5	3	5
4	Failure to notify supervisor promptly when unable to report for work. Notification must occur for each shift unless otherwise prearranged.	1	3	2	5	3	5
5	Failure to report to work at specified times and in the prescribed manner.	1	3	2	5	3	5
6	Conducting personal business during working hours on state-owned or personal equipment.	1	3	2	5	3	5
7	Continual or frequent tardiness.	1	3	2	5	3	5
8	Leaving a work area or a job without authorization or when specifically instructed to remain in work area or at the job.	2	3	3	5	4	5
9	Unauthorized absence from duty or abuse of leave privileges.	1	3	2	5	3	5
10	Willful absence from duty without leave after having been denied permission to take such leave.	3	5	5			
11	Failure to report to work or call supervisor for three consecutive workdays without permission or justification.	5					
D.	Relations with Clients						
1	Willfully abridging or denying the rights of a client as specified in NRS or agency policy.	2	5	3	5	5	
2	Negligently abridging or denying the rights of a client as specified in NRS or agency policy.	1	4	3	5	5	
3	Borrowing items from a client or a known victim, witness, suspect, defendant, and/or department contact, licensee or grantee, selling to or trading items with a client or a known victim, witness, suspect, defendant, and/or department	3	5	5			

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	contact, licensee or grantee, or entering into a transaction with such an individual involving the transfer of the individual's property for personal use or gain.						
4	Entering into a romantic, sexual, or inappropriate relationship with any client or a known victim, witness, suspect, defendant, and/or department contact, licensee or grantee of the employee's agency, facility or program when said employee is involved in the care, treatment or delivery of service to such individual, or entering into a romantic or sexual relationship with a licensure or grantee and conditioning their licensure on the relationship.	2	5	3	5	5	
5	Using Insulting, intimidating, or abusive language to clients, licensees, or grantees; neglecting, threatening or causing bodily harm to clients, licensees, or grantees.	3	5	5			
6	Having personal or business relationships with program participants, grantees or licensees for the purpose of, or which results in, any program advantages, considerations or benefits to either party, which exceeds normal entitlement.	2	5	3	5	5	
7	Soliciting clients or a known victim, witness, suspect, defendant, and/or department contact, licensee or grantee, and/or agency contacts for the establishment or maintenance of a private professional practice similar to their work activities.	2	5	3	5	5	
E.	Relations with Supervisor, Fellow Employees, and the Public						
1	Insubordination: Refusal to comply with order or instruction from a supervisor or superior in employee's chain of command.	2	5	3	5	5	
2	Any act of violence, unauthorized or unlawful fighting, threatening, stalking, intimidating, or attempting bodily harm to supervisor, subordinate, the public or fellow employee.	2	5	3	5	5	
3	Using insulting, abusive, intimidating, or profane language to a supervisor, a subordinate, the public or fellow employee.	2	5	3	5	5	
4	Discourteous bullying or disrespectful treatment of the public, supervisor or a fellow employee.	1	5	2	5	3	5
5	Causing discord among employees to the detriment of morale.	1	4	2	5	5	
6	Failure to cooperate in work related projects with other employees and/or supervisors.	1	3	2	5	5	
7	Endangering self, fellow employees, clients or public through <u>negligent</u> violation of agency policy as contained in performance standards, safety rules, procedures, and any other federal and state laws, regulations and guidelines.	2	5	3	5	5	
8	Endangering self, fellow employees, clients or public through <u>willful</u> violation of agency policy as contained in performance standards, safety rules, procedures, and any other federal and state laws, regulations and guidelines.	2	5	3	5	5	
F.	Use of Alcohol, Controlled Substance or Drugs						

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		Min	Max	Min	Max	Min	Max
1	Consuming or being under the influence of alcohol, drugs, or any other controlled substances, including misuse of a prescription medication, while on duty – to include lunch and work breaks – unless prescribed by a physician or medical provider, and the supervisor has been notified in writing.	2	5	3	5	5	
2	Convicted of driving under the influence or any other offense for which driving under the influence is an element of the offense, and the offense occurred while driving a State vehicle or a privately-owned vehicle on State business.	3	5	5			
3	Convicted of violating any State or federal law prohibiting the sale, manufacturing, distribution, dispensing, and/or possession of a controlled substance.	5					
4	Bringing alcohol or controlled substances onto any agency grounds or any buildings occupied by clients (except employee's locked vehicle parked in a parking lot) without proper authorization in accordance with department policy.	3	5	5			
5	Selling, giving or otherwise providing clients or staff with alcohol, drugs or any controlled substances during working hours unless specifically authorized to do so.	3	5	5			
6	Refusal to submit to a screening test for any drug and/or alcohol test allowed by Federal or State law.	5					
7	Inability to perform the duties of the position because of being under the influence of alcohol, drugs or any other controlled substance, including prescription medication, without prior notification to a Department supervisor - NRS 284.4062.	3	5	4	5	5	
G.	Misuse of State Property						
1	Using State or federally owned or leased property without proper authorization in accordance with department policy.	1	5	3	5	5	
2	Operating State or federal vehicle, or personal vehicle while on Department business, or equipment in an unsafe or negligent manner resulting in damage to the equipment or other property, or injury to a person.	1	5	2	5	5	
3	Operating state vehicles or equipment without proper authorization or credentials.	2	5	5			
4	Negligently leaving state equipment or machinery, which results in damage to the equipment or other property.	1	5	3	5	5	
5	Failure to have State or federal vehicles or equipment properly maintained and/or serviced, pursuant to Motor Pool Standards, resulting in damage to equipment or injury to a person.	1	3	2	5	5	
6	Using or authorizing the use of state owned or leased property for other than official use, including state-issued credit cards, without permission of the Appointing Authority.	1	5	3	5	5	
7	Releasing a paycheck before the appropriate time.	2	3	3	4	5	

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8	Requesting, receiving and cashing a paycheck before the state's designated payday.	2	3	3	4	5	
9	Rendering of services or goods to recipients that is not in accordance with departmental or divisional policies.	2	5	3	5	5	
10	Failure to report an accident involving State equipment or vehicles (state-owned, personal or rental) while on Department premises or Department business assigned to the employee immediately. Requirement to report personal vehicle damage is limited to 3rd party and/or injury involvement.	2	5	3	5	5	
11	Making unauthorized copies such as books, manuals, and computer software in violation of copyright laws or vendor licensing agreement, including but not limited to office Technology Terms of Use Policy.	2	5	3	5	5	
12	Willful destruction of or damage, waste or loss, to state or federal property, material, or equipment.	2	5	3	5	5	
13	Negligent destruction of or damage, waste or loss of to state or federal property, material, or equipment.	1	3	3	5	5	
H.	Misuse of Information Technology						
1	Accessing or communicating data not pertaining to official job duties without authorization.	1	4	2	5	5	
2	Revealing passwords or using another person's user identification or password to access confidential information without authorization.	2	4	3	4	5	
3	Installing or using personal or unauthorized software on state information technology resources without proper authorization and approval.	2	4	3	4	5	
4	Using state information technology resources, including but not limited to computing and communications equipment, services or facilities for soliciting business, selling products or otherwise engaging in commercial activities.	2	5	3	5	5	
5	Using state information technology resources to gain access and/or download from the Internet information not pertaining to official job duties without authorization, including, but not Limited to, games, pornography or unauthorized software.	1	4	2	5	5	
6	Knowing and willful sabotage of information technology resources, including but not limited to the introduction of computer viruses, system monitoring devices or devices that can cause damage or limit access to the equipment, software or data, or attempting to, or intentionally using email or Internet facilities to disable, impair, overload or disrupt computer or network performance, services or equipment, or to circumvent any system intended to protect privacy or security of another user or the system or to harass other users.	5					
7	Negligent use of information technology that results in the introduction of computer viruses, system monitoring	1	3	3	5	5	

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	devices, or devices that can cause damage or limit access to the equipment, software or data.						
8	Use that violates copyright laws; software licensing agreements; property rights; the privacy of others; or local, state, or federal laws, including but not limited to office Technology Terms of Use Policy.	1	5	3	5	5	
9	Use that interferes with employee performance or departmental functions to include the downloading and use of entertainment software such as games or other non-work-related materials, or online gambling.	1	5	2	5	5	
I.	Other Acts of Misconduct or Incompatibility						
1	Bringing onto state property or buildings (leased or owned) any firearm or other implement considered to be a weapon and not required for the performance of the employee's current job duties, unless authorized or permitted by law, to do so and with prior notification to the appointing authority.	3	5	4	5	5	
2	Unauthorized or Improper disclosure of confidential information, audit information, or financial files, or theft of sensitive or confidential information or of written material, data, forms, or reports, including Criminal Justice Information System (CJIS) and/or other criminal justice information.	2	5	3	5	5	
3	Conviction/violation of any criminal act related to their work activity or conviction/violation of any criminal act involving moral turpitude when it is related to the employee's work.	5					
4	Accepting or soliciting gifts, service, favor, employment, engagement, or economic opportunity (rewards, fees) from any individual, firm or organization doing business with the state or Department when the employee is responsible for making any recommendations or decisions affecting their business activities, or money for service relating to performance of the employee's duties contrary to the rules of the Department and/or laws of the State.	2	5	3	5	5	
5	Refusal to undergo a criminal background check when it is required by law, regulation or agency policy.	5					
6	Failure to disclose or report an arrest or a criminal conviction when disclosure is required by law, regulation or agency policy.	2	5	3	5	5	
7	Misrepresentation of or acting in official capacity or authority without authorization, or not following the proper chain of command by contacting other state administrators, officers, board members or elected officials without first expressing concerns and intended purpose to supervisors, excluding contacts made by employees under the provisions of NRS 281.611 through 281.671.	2	5	3	5	5	
J.	Improper Political Activity						
1	Directly or indirectly soliciting, or be involved in soliciting or receiving any assessment, subscription, monetary, or	1	5	2	5	5	

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	non-monetary contribution for a political purpose from anyone who is in the same department and who is a subordinate of the solicitor during scheduled work hours.						
2	Engaging in political activity during the hours of employment for the purpose of improving the chance of a political party or individual seeking office, including solicitations, speeches or distribution of campaign literature for or against any political candidate or position, while on-duty or on department property.	1	5	2	5	5	
3	Engaging in political activity for the purpose of securing preference for promotion, transfer or salary advancement during scheduled work hours.	1	5	2	5	5	
K.	Discrimination and Harassment						
1	Discrimination, oppression, or providing favoritism to any person on the basis of race, color, religion, sex, sexual orientation, age, disability, national origin, genetic information, gender identity or expression, ancestry, marital status, or any other protected classes or other violations of Title VI and Title VII of the Civil Rights Act.	2	5	4	5	5	
2	Engaging in sexual harassment as defined in NAC 284, the State Executive Branch Sexual Harassment & Discrimination Policy, or department policy against another employee, a client, or any other person in the workplace; unwelcome solicitation of a personal or sexual relationship while on duty or through use of official capacity.	2	5	4	5	5	

ACKNOWLEDGMENT FORM

DEPARTMENT OF TAXATION PROHIBITIONS AND PENALTIES

The authority for management to prescribe behavior and conduct standards derives from Chapter 284 of the Nevada Revised Statutes and the *Disciplinary Procedures, Adjustment of Grievances, and Prohibitions and Offenses* sections of the State of Nevada Rules for State Personnel Administration. These regulations provide that each appointing authority shall determine and describe in writing activities that are inconsistent, incompatible, or in conflict with the duties and responsibilities of the State of Nevada Department of Taxation (DOT) employees.

The DOT Prohibitions and Penalties document is a guide that intends to clarify existing statutes and regulations but does not cover all infractions and violations that could conceivably occur. It does, however, cover the majority of situations that are important to the DOT management. As a tool, which describes behavior that is subject to discipline, the guide will serve the needs of both supervisory personnel and employees. Additions, deletions or changes to the guide as they are approved by The State Personnel Commission, will be communicated to employees in the same manner as other DOT policies and procedures.

The State Personnel Commission approved this guide; thus, it has the same force and effect as other statutes and regulations covering classified employees.

Once signed, this acknowledgment will be placed in the employee's personnel file.

Acknowledgment of Receipt:

I acknowledge receipt of the Department of Taxation Prohibitions and Penalties.

Print Employee Name	Employee Signature	Employee ID	Date
Human Resources Management Representative or Immediate Supervisor		Date	