

**DEPARTMENT OF TAXATION**

**INCOMPATIBLE ACTIVITIES - PROHIBITIONS AND PENALTIES**

The following is a guide for employees of the Department of Taxation identifying those activities which will be considered inconsistent, incompatible or in conflict with their duties as employees and will be cause for disciplinary action. In compliance with the Nevada Administrative Code 284.742, it is meant as a supplement and does not attempt to cover all possible violations of the existing rules nor does it preclude other prohibitions and penalties as contained in the Nevada Administrative Code. It is to be used to assist the supervisor in taking appropriate corrective disciplinary action. The extent of progressive discipline will be at the discretion of the appointing authority and should be in proportion to the seriousness of the offense.

**CODE DESCRIPTION**

- 1. Warning - may be oral or written.
- 2. Reprimand - written, use Form NPD-52.
- 3. Suspension - may be for a period of from one (1) working day to thirty (30) calendar days. NPD-41
- 4. Demotion - reduction in the class level the employee currently occupies. NPD-41
- 5. Dismissal - termination. NPD-41

If a supervisor recommends disciplinary action of a permanent classified employee to codes 3, 4 or 5 above, the pre-disciplinary hearing guidelines must be followed.

**A. FRAUD IN SECURING APPOINTMENT**

	<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
1. Willful falsification of application for employment or other personal records with respect to a material point, which would have adversely affected selection for appointment.	5. . . . .	. . . . .	. . . . .
2. Permitting another person to take a portion of a State Civil Service examination for him/her, except when approved due to disability.	5. . . . .	. . . . .	. . . . .

B. PERFORMANCE ON THE JOB

		<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
1.	Failure of an employee, who is designated as a supervisor to fulfill their supervisory responsibilities, including but not limited to taking corrective disciplinary action where such action is needed, preparing timely reports of performance and accounting for employees' time.	1,2 . . . .	2, 3 . . . .	4, 5 . . . .
2.	Misconduct of supervisor because of prejudice, anger or other unjustifiable reason.	1, 2, 3, 4	2, 3, 4, 5	4, 5 . . . .
3.	Failure of employee to maintain performance standards after reasonable period of instruction.	1, 2, 3 . .	2, 3 . . . .	4, 5 . . . .
4.	Failure to maintain prescribed records.	1, 2, 3 . .	2, 3, 4, 5	5 . . . . .
5.	Willfully withholding or concealing information regarding their job from official records or from supervisors or other persons having necessity for said information.	2, 3, 4, 5	3, 4, 5 . .	5 . . . . .
6.	Negligent failure to disclose information related to job duties from official records or from supervisors or other persons having necessity for said information.	1, 2, 3 . .	3, 4, 5 . .	5 . . . . .
7.	Endangering self, fellow employees, clients or public through careless or willful violation of agency policy as contained in performance standards, procedures and various federal and state laws, regulations and guidelines.	2, 3, 4, 5	3, 4, 5 . .	5 . . . . .
8.	Failure to cooperate with other employees and/or supervisors.	1, 2, 3 . .	2, 3, 4, 5	5 . . . . .
9.	Failure to properly account for state or federal funds where it is a known requirement of the position.	2, 3, 4, 5	3, 4, 5 . .	5 . . . . .
10.	Negligent waste or loss of material, property or equipment.	1, 2, 3 . .	2, 3, 4, 5	4, 5 . . . .

		<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
11.	Willful destruction of or damage to state property.	2, 3, 4, 5	3, 4, 5 ..	5 .....
12.	Negligent destruction of or damage to state property.	1, 2, 3 ..	3, 4, 5 ..	5 .....
13.	Negligent destruction of state records.	1, 2, 3, 4	3, 4, 5 ..	5 .....
14.	Willful and unauthorized destruction of state records.	2, 3, 4, 5	3, 4, 5 ..	5 .....
15.	Soliciting or accepting a bribe for activities related to the employee's state employment.	5 .....	.....	.....
16.	Embezzlement or misappropriation of state funds or of other funds for personal gain which come into the employee's possession by reason of his/her official position.	5 .....	.....	.....
17.	Willful falsification of any public record, including time sheets, travel vouchers and/or information in client or agency files.	2, 3, 4, 5	5 .....	.....
18.	Negligent falsification of any public record, including time sheets, travel vouchers and/or information in client or agency files.	1, 2, 3, 4	3, 4, 5 ..	5 .....
19.	Willful falsification of any public record that involves misuse of state or federal funds.	2, 3, 4, 5	5 .....	.....
20.	Unauthorized taking or using property belonging to the state/federal government or other employees.	1, 2, 3, 4, 5	5 .....	.....
21.	Making personal profit from state transactions.	2, 3, 4, 5	5 .....	.....
22.	Deliberate failure to enforce or comply with laws and/or agency policies and regulations, which directly relate to the employee's work activities.	2, 3, 4, 5	5 .....	.....

C. NEGLECT OF, OR INEXCUSABLE ABSENCE FROM THE JOB

	<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
1. Negligence in performing official duties including failure to follow instructions or regulations.	1, 2, 3 ..	2, 3, 4, 5	3, 4, 5 ..
2. "Loafing" on the job; wasting time; failure to put in a full days work.	1, 2, 3 ..	2, 3, 4, 5	3, 4, 5 ..
3. Failure to notify supervisor promptly when unable to report for work.	1, 2, 3 ..	2, 3, 4, 5	3, 4, 5 ..
4. Failure to report to work at specified times and in the prescribed manner.	1, 2, 3 ..	2, 3, 4, 5	3, 4, 5 ..
5. Carrying on personal business during working hours.	1, 2, 3 ..	2, 3, 4, 5	3, 4, 5 ..
6. Continual or frequent tardiness.	1, 2, 3 ..	2, 3, 4, 5	3, 4, 5 ..
7. Absence from duty without permission or without adequate justification.	1, 2, 3 ..	3, 4, 5 ..	5 . . . . .
8. Willful absence from duty without permission after having been denied permission to take such leave.	3, 4, 5 ..	5 . . . . .	. . . . .
9. Use of sick leave for a reason not authorized by NAC 284.554.	2, 3, 4 ..	5 . . . . .	. . . . .
10. Failure to call in or report to work for three or more consecutive work days without permission and without justification.	5 . . . . .	. . . . .	. . . . .

D. RELATIONS WITH CLIENTS

	<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
1. Willfully abridging or denying the rights of a client as specified in NRS or agency policy.	2, 3, 4, 5	3, 4, 5 ..	5 . . . . .
2. Negligently abridging or denying the rights of a client as specified in NRS or agency policy.	1, 2, 3, 4	3, 4, 5 ..	5 . . . . .

	<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
3. Borrowing items from a client, selling to or trading items with a client or entering into a transaction with a client involving the transfer of a client's money or property for personal use or gain.	2, 3, 4, 5	3, 4, 5 . .	5 . . . . .
4. Entering into a romantic or sexual relationship with any client of the employee's agency, facility or program when said employee has had, or reasonably may be expected to have, any professional or business contact with the client.	2, 3, 4, 5	3, 4, 5 . .	. . . . .
5. Using insulting, intimidating or abusive language to clients, neglecting clients, threatening or causing bodily harm to clients.	3, 4, 5 . .	5 . . . . .	. . . . .
6. Having personal or business relationships with program participants, grantees or licensees for the purpose of, or which results in, any departmental program advantages, considerations or benefits to either party, which exceeds normal entitlement.	2, 3, 4, 5	3, 4, 5 . .	5 . . . . .
7. Soliciting clients and/or agency contacts for the establishment or maintenance of a private professional practice similar to their work activities.	2, 3, 4, 5	3, 4, 5 . .	5 . . . . .

E. RELATIONS WITH SUPERVISORS, FELLOW EMPLOYEES OR THE PUBLIC

	<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
1. Refusal to comply with a reasonable and proper order or instruction from a supervisor.	2, 3, 4, 5	3, 4, 5 . .	5 . . . . .
2. Threatening, stalking, intimidating, attempting, or doing bodily harm to supervisor, public or fellow employee; or using insulting, intimidating or abusive language or conduct to supervisor, public or fellow employee.	2, 3, 4, 5	3, 4, 5 . .	5 . . . . .
3. Discourteous treatment of the public or a fellow employee.	1, 2, 3, 4, 5	2, 3, 4, 5	3, 4, 5 . .

F. USE OF ALCOHOLIC BEVERAGES, NARCOTICS OR HABIT FORMING DRUGS

	<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
1. While on duty, consuming or being under the influence of alcohol, narcotics, drugs or other controlled substances unless prescribed by a physician.	3, 4, 5 ..	4, 5 . . . .	5 . . . . .
2. Convicted of driving under the influence as enumerated in NRS 484.379 or an offense where driving under the influence is an element, while driving a state vehicle at anytime or a privately owned vehicle on state business.	3, 4, 5 ..	5 . . . . .	. . . . .
3. Drinking alcohol or taking any controlled substance during working hours unless in accordance with a prescription issued by a physician, podiatrist or dentist.	2, 3, 4, 5	3, 4, 5 ..	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).	3, 4, 5 ..	5 . . . . .	. . . . .
5. Selling, giving or otherwise providing clients or staff with intoxicating beverages, drugs or any controlled substances during working hours unless specifically authorized to do so.	3, 4, 5 ..	5 . . . . .	. . . . .
6. Refusal to submit to a screening test for alcohol or drugs when the appointing authority has a reasonable belief, based on objective facts, the employee is under the influence of alcohol and/or a controlled substance while on duty.	5 . . . . .	. . . . .	. . . . .

G. MISUSE OF STATE PROPERTY

	<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
1. Unauthorized use of state-owned or leased equipment.	1, 2, 3, 4, 5	3, 4, 5 ..	5 . . . . .
2. Operating state vehicle in negligent manner resulting in damage to the state equipment or other property.	1, 2, 3, 4, 5	2, 3, 4, 5	5 . . . . .

	<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
4. Operating state equipment without proper authorization or credentials.	2, 3, 4, 5	5 . . . . .	. . . . .
5. Negligently leaving state equipment or machinery, which results in damage to the equipment or other property.	1, 2, 3, 4, 5	3, 4, 5 . .	5 . . . . .

H. MISUSE OF INFORMATION TECHNOLOGY

	<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
1. Accessing or communicating data not pertaining to official job duties without authorization.	1, 2, 3, 4	2, 3, 4, 5	5 . . . . .
2. Revealing passwords or using another person's user identification and/or password to allow access to confidential information for unauthorized purposes.	2, 3, 4 . .	3, 4 . . . .	5 . . . . .
3. Installing or using personal or unauthorized software on state information technology resources without proper authorization and approval.	2, 3, 4 . .	3, 4 . . . .	5 . . . . .
4. Making unauthorized copies such as books, manuals and computer software in violation of copyright laws or vendor licensing agreement.	2, 3, 4, 5	3, 4, 5 . .	5 . . . . .
5. 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, 3, 4, 5	3, 4, 5 . .	5 . . . . .
6. 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, 2, 3, 4	2, 3, 4, 5	5 . . . . .
7. 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, operating systems, software or data.	5 . . . . .	. . . . .	. . . . .

	<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
8. Negligent use of information technology that results in the introduction of computer viruses, system monitoring devices or devices that can cause damage or limit access to the equipment, operating systems, software or data.	1, 2, 3 ..	3, 4, 5 ..	5 .....

I. OTHER ACTS OF MISCONDUCT OR INCOMPATIBILITY

	<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
1. Unauthorized bringing to agency grounds or buildings a firearm or other implement generally construed to be a weapon; unauthorized carrying a gun or weapon at any time while performing state duties.	2, 3, 4, 5	3, 4, 5 ..	.....
2. Failure to report an accident involving state equipment assigned to an employee.	2, 3, 4, 5	3, 4, 5 ..	5 .....
3. Improper disclosure of confidential information or theft of confidential written matter.	2, 3, 4, 5	3, 4, 5 ..	5 .....
4. Conviction of any criminal act related to their work activity or conviction of any criminal act involving moral turpitude when it is related to the employee's work activity.	5 .....	.....	.....
5. Accepting gifts from any individual, firm or organization connected with department business when the employee is responsible for decisions or making recommendations for decisions affecting the activities of the individual, firm or organization. Exceptions would be, e.g., advertising samples, normal lunches, etc., which do not exceed \$10 in value.	2, 3, 4, 5	3, 4, 5 ..	.....
6. Releasing a paycheck before the appropriate time.	2 .....	3 .....	5 .....
7. Requesting, receiving and cashing a paycheck before the state's designated payday.	2 .....	3 .....	5 .....



		<u>1st OFFENSE</u>	<u>2nd OFFENSE</u>	<u>3rd OFFENSE</u>
9.	Refusal to undergo a criminal background check when it is required by law, regulation or agency policy.	5 . . . . .		
10.	Failure to disclose a criminal conviction when disclosure is required by law, regulation or agency policy.	2, 3, 4, 5	3, 4, 5 . .	5 . . . . .
11.	Failure to maintain a current occupational license or certification when possession of the occupational license or certification is a requirement of the job.	2, 3, 4, 5	3, 4, 5 . .	5 . . . . .
12.	Failure to maintain a valid driver's license when possession of a valid driver's license is a requirement of the job.	2, 3, 4, 5	3, 4, 5 . .	5 . . . . .
13.	Driving a state vehicle with an expired or revoked driver's license.	3, 4, 5 . .	5 . . . . .	
14.	Misrepresentation of official capacity or authority.	2, 3, 4, 5 . .	4, 5 . . . . .	5