
Section: Treasurer's Message

A MESSAGE FROM THE TREASURER & TAX COLLECTOR

Dear Employee:

Welcome to the Office of Treasurer & Tax Collector. I am glad you have chosen to join an office that performs vital work for the City and County of San Francisco.

We would like to present you with the updated version of the Office of Treasurer & Tax Collector Supplemental employee handbook, which contains information specific to the Office of the Treasurer & Tax Collector. It contains information, which we believe will enable you to experience a successful tenure in this Department. This handbook supplements the Citywide Employee Handbook and contains important information and policies pertinent to this Department.

Our main goal in this office is service—service toward the taxpayer, the customer, and the community as a whole. We will achieve this goal only if we work cooperatively, as a team. Regardless of where you work, and whether you have direct contact with taxpayers and customers, you have an important role in accomplishing this objective.

Please adhere to the rules and procedures set forth in this handbook. If you need any additional information or explanation, please feel free to discuss with your section manager or contact the Office of the Treasurer & Tax Collector Human Resources.

Sincerely,

José Cisneros
Treasurer

Section:

Introduction

ABOUT THIS HANDBOOK

This handbook is provided for your use as a ready reference and as a summary of the Office of Treasurer & Tax Collector's (the Department's) personnel policies, work rules, and benefits. It is designed to acquaint you with the Department's office policies as quickly as possible. It is also designed to be read in conjunction with federal, state, and local law, the City's Civil Service Rules, applicable Memoranda of Understanding ("MOUs"), the Department's Statement of Incompatible Activities ("SIA") and Citywide policies and procedures. Employees are encouraged to consult the Citywide Employee Handbook and other materials delivered to employees upon commencement of employment.

The Citywide handbook is available on line at:
http://www.sfgov.org/site/sfdhr_page.asp?id=46980.

The Department's SIA may be found at:
http://www.sfgov.org/site/uploadedfiles/ethics/conflictinterest_/Treasurer_and_Tax_Collector's_Office_SIA.pdf.

Hard copies of these documents may be obtained through the Office of the Treasurer & Tax Collector Human Resources. It is to your advantage to read the entire handbook and other employment materials promptly so that you will have a complete understanding of the material covered.

Please understand that this booklet only highlights Departmental policies, practices, and benefits for your personal education. The rules, policies, and other information contained in this handbook may change from time to time. If new Department policies are adopted and implemented, employees will be notified accordingly. If you have any questions about the information contained in this handbook, please contact the Office of the Treasurer & Tax Collector Human Resources.

This handbook cannot anticipate every situation. Accordingly, employees are expected to exercise sound judgment and common sense in their work and interactions with the public.

Section: About the Office

ABOUT THE OFFICE OF THE TREASURER & TAX COLLECTOR

The Office of the Treasurer & Tax Collector serves as the banker, tax collector, collection agent, and investment officer for the government of San Francisco. The Treasurer, an elective office created by the City Charter in 1850, supervises a Department of twelve sections that receives and disburses billions annually.

The mission of The Office of the Treasurer & Tax Collector is to:

- Facilitate compliance with the tax laws of the City by simplifying all processes and procedures and by providing efficient and customer-friendly service.
- Collect all taxes and fees due and owing to the City.
- Conserve all City funds, prudently investing the monies to achieve maximum yield with low risk and high liquidity.

The Office of the Treasurer & Tax Collector serves two basic functions for the residents.

1. The collection of taxes and other City revenue

Through the mail, by telephone, in person at the City Payment Center, and now through the Internet, the Department collects taxes and other obligations paid to the City, including business taxes, property taxes, and fees for various business licenses and permits that are required by the Municipal Codes. The Department also investigates and collects unreported and delinquent tax obligations. Through the City Payment Center and the SFGOV on-line City Services website, the Office of the Treasurer & Tax Collector contracts to collect current and delinquent obligations owed to other City Departments, such as the Water Department and Department of Public Health.

2. The oversight of monies before disbursement.

The Treasurer manages all city funds in order to gain the maximum return consistent with the prudent avoidance of risk and the maintenance of high liquidity. The Treasurer works with all City departments to ensure that funds are received, deposited, reconciled and invested as quickly and accurately as possible, so as to provide maximum interest and investment returns for the residents of the City. The Department administers and monitors the deposit accounts and wire transactions of all City agencies and contracts with banks for financial services. The Department also disburses payments on the City's general obligation municipal bonds.

For more information, please see the Department's Annual Report at:
http://www.sfgov.org/site/treasurer_page.asp?id=13371

Section: The Employment Process

NEW EMPLOYEE ORIENTATION

In an effort to insure a smooth transition, new employees will participate in an orientation session. This orientation session is the joint responsibility of new employees' supervisors or managers and the Office of the Treasurer & Tax Collector Human Resources. This unit will be responsible for providing new employees with:

- ♦ A history of the Department;
- ♦ An explanation of the operations of the Department, *and*
- ♦ An overview of the policies, procedures, and benefits of the Office of the Treasurer & Tax Collector

New employees are required to attend such an orientation session. During the orientation session, employees will be given an opportunity to ask questions about any information contained in the Handbook.

New employees should contact the Office of the Treasurer & Tax Collector Human Resources if they have not been invited to attend an orientation session.

Section:		General Information
Policy #:	1	Obligations as a City Employee

OBLIGATIONS AS A CITY EMPLOYEE IN THE OFFICE OF THE TREASURER & TAX COLLECTOR

This part of the Handbook sets forth some general expectations pertinent to employment with the Office of the Treasurer & Tax Collector. It does not cover the expectations specific to each position in the Department. Employees should feel free to discuss specific expectations with their immediate supervisors at any time.

Employees are expected to respect their work environment, their supervisors, their coworkers and the chain of command within their particular assignment. When employees are on duty or acting in their official capacity, their actions reflect directly on the Department. Therefore, employees should avoid even the appearance of impropriety in all their work interactions and any personal activities that could subject the Department to claims of unprofessional behavior or charges that employees have misused their official role within this Department. In addition, City resources must be used only for City purposes, except as stated otherwise in this handbook. The Department's Statement of Incompatible Activities contains more specific information on this topic.

The Office of the Treasurer & Tax Collector work environment encompasses taxpayers, coworkers and the general public. Employees are expected to demonstrate professionalism in all their dealings and communications with others. All operations of the Department require clear communication and mutually respectful working relationships. If conflicts arise, employees need to bring them to the attention of their supervisor immediately and actively participate in their resolution, when appropriate. Conflicts involving allegations of discrimination, harassment, or retaliation, or otherwise implicating City or Department Equal Employment Opportunity policies may also be brought to the attention of the Office of Treasurer & Tax Collector Human Resources, the Department of Human Resources, or as further described in the Citywide Handbook. If employees need any clarification, employees should obtain it from their supervisor before action is taken.

Employees are expected to think carefully through their work assignments, meet all deadlines, solve problems on their own where feasible, and seek assistance when appropriate. Employees are personally responsible and accountable for their work product. Poor performance may lead to negative performance appraisals, may limit the employee's options for future assignments and promotions, and may subject the employee to discipline, up to and including termination.

Employees are expected to meet or exceed the standards set for their assignment.

Section:		The Employment Process
Policy #:	2	References and Employment Verification

REFERENCES AND EMPLOYMENT VERIFICATION

Employees who work in the Department are employees of the City and County of San Francisco for all legal purposes. However, when providing information for the purpose of verifying an employee's employment, employees should identify the Department as the place of employment. All inquiries regarding employees who are currently employed or who have been previously employed by the Department are to be referred to the Office of the Treasurer & Tax Collector Human Resources. **Only the Office of Treasurer & Tax Collector Human Resources is authorized to act on behalf of the Department by completing employment verification requests.** No other employee is authorized to do so except the Treasurer, Chief Assistant Treasurer, or the Tax Administrator.

The Office of the Treasurer & Tax Collector Human Resources unit will attempt to fill requests for verification of employment in a timely manner. Employees should give sufficient lead-time for such verifications to be prepared – a minimum of two working days.

In response to requests for information the Office of the Treasurer & Tax Collector Human Resources will provide confirmation of the employee's dates of employment, salary range, and job title. Other information will be provided only as required by law.

Section:		Benefits and Working Conditions
Policy #:	3	Hours of Work

HOURS OF WORK

The Department's standard hours of operation are Monday through Friday, from 8:00 AM to 5:00 PM. Employees are required to be at their workstation and ready to work at their regular starting time.

Employees may not be at their workstation more than 15 minutes before their designated starting time, or 15 minutes past their designated quitting time, absent explicit prior approval from their supervisor.

An unpaid meal period is provided to employees when they work a minimum of six (6) hours per day. Employees are expected to take their lunch breaks. Lunch hours should not be scheduled before 11:00 AM or after 2:00 PM, except to address business needs of the Department and with approval of the employee's manager. Lunch breaks may not be combined with other break times. If the Office chooses other work hour alternatives, there may be adjustments to the lunch hour.

The Department provides two fifteen (15) minutes breaks daily: one in the morning and another in the afternoon, subject to the following rules:

- Employees may only read newspapers and magazines at their workstation during break times unless work related.
- Trips to the employee's cafeteria must be made at scheduled break times.
- Employees must not gather at the workstation of another employee while employees take their breaks because the resulting noise would be disruptive to those still working in the area.
- Employees must be on duty for at least 1½ hours before their scheduled break time to be entitled to a morning or afternoon break.
- Timing of rest breaks is subject to the needs of the office and is scheduled by management to guarantee office coverage.
- Rest breaks may not be accumulated in such a way to permit the employee to arrive to work late or leave work early.

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- Employees are encouraged to take their scheduled breaks. If business needs require that employees delay their morning or afternoon break, employees are to take it as soon as they are able, with their supervisor's approval.

Violators of this policy may be subject to discipline, up to and including termination.

Section:		Benefits and Working Conditions
Policy #:	4	Attendance and Punctuality

ATTENDANCE AND PUNCTUALITY

The attendance policy of the Office of the Treasurer & Tax Collector requires that all employees demonstrate a reliable attendance pattern, obtain approval for all absences from work, and adhere to any specific rules and regulations pertaining to notification and approval of absences within the individual section. Policies and procedures related to time off are in Policy # 7 and 8.

All employees are expected to be at work when scheduled. Employees must follow the procedures set forth in the Leaves of Absence section whenever they are absent from work. Employees who do not request and receive approval in advance for foreseeable leaves will be considered absent without leave. In the case of unforeseeable absences, employees must receive subsequent approval. Unexcused absences may be grounds for discipline.

Tardiness

Employees are expected to be at their workstation and ready to begin work at their start time. Employees are expected to be punctual, both when reporting for work and when returning from lunch and breaks. If employees are late reporting to work in the morning, or after returning from lunch, break, or following an appointment, they must report to their immediate manager. If a person is 5 – 15 minutes tardy due to uncontrollable emergencies (public transportation breakdown), time may be made up during their lunch. However, if a pattern emerges of three or more occurrences within three months, incremental unpaid time will be applied.

Violations of this policy may subject an employee to discipline, up to and including termination.

Section:		Benefits and Working Conditions
Policy #:	5	Sign-In Policy

SIGN-IN POLICY

Employees are required to sign-in on their section's time sheet when they report to work each day. Employees must accurately fill out all the necessary information in the form. Under no circumstances may employees sign-in for any other employee.

Every employee must be sure that the entries are correct on the time sheet since this information provides the source data for payroll purposes¹. Any error in signing in must be reported to the employee's section manager who will correct and initial the time sheet.

The Office of the Treasurer & Tax Collector prohibits falsification of time records.

Violators of this policy may be subject to discipline, up to and including termination.

¹ Members of the Executive Management Bargaining unit do not need to fill in timesheets.

Section:		Benefits and Working Conditions
Policy #:	6	Overtime

OVERTIME

When business conditions require, employees may need to work overtime. When this occurs, an employee's supervisor will make every effort to provide timely advance notice. Division and Section managers must approve all overtime work in writing before employees may work overtime. Please use the "Paid Overtime/Comp Time Authorization" Form.

Non-exempt employees may request to receive compensatory time instead of overtime pay. Employees in exempt (Z) classifications may only earn compensatory time. Compensatory time and overtime requests will be granted at the discretion of the Chief Assistant Treasurer or designee.

Violators of this policy may be subject to discipline, up to and including termination.

Section:		Benefits and Working Conditions
Policy #:	7	Leaves of Absences

LEAVES OF ABSENCE

Employees are expected to be at work when they are scheduled. Employees who are absent from work for more than five days must complete a Request for Leave Form.

Foreseeable Absences

Employees who wish to use their vacation, floating holidays or other time off must request their manager's approval at least three days in advance by submitting a Time Off Request Form. Employees who have not received advance approval for foreseeable time off may not be granted the requested time off.

Unforeseeable Absences

If illness or other emergency causes an unplanned absence, employees must notify their supervisor as soon as possible on the first day of such absence, no later than 8:30 AM, and provide updates daily during their absence. Failure to contact their manager may result in their absence being marked "absent without leave" (AWOL) and/or other disciplinary action. If an employee is unable, due to illness, injury, or other exigent circumstance, to call in at the specified time, the employee or someone acting on his or her behalf must do so as soon as practicable.

Extended Family/Medical Leaves

Employees who require extended absences due to their own medical condition, the medical condition of an immediate family member, or the birth, adoption, or placement in foster care of a child may be eligible for leave under the Family and Medical Leave Act, the California Family Rights Act, the California Fair Employment and Housing Act, and/or the Americans with Disabilities Act. Employees who wish to request leave for one of the above reasons should contact the Office of Treasurer & Tax Collector Human Resources to obtain the proper forms and information.

If an employee's reason for the leave is foreseeable, the employee must provide thirty (30) days of advance written notice to the Section Manager. If the leave is not foreseeable, employees must give notice as soon as practicable, generally within two working days of learning of the need for leave, except in extraordinary circumstances where such notice is impossible. Employees may provide such notice orally or in writing; if the employee is unable to provide notice, a family member, health care provider, or other individual may do so on his or her behalf.

Employees who are on an approved leave of specified duration need not call in daily during that period. However, employees on approved medical leave should check in periodically with their supervisor to keep him or her informed of their status.

If an employee exhausts his or her entitlement to family/medical leave and is not entitled to any other type of leave, the Department will consider requests for additional leave on a case by case

basis, taking into account the employee's circumstances and the operational needs of the Department.

Returning to work or extensions of leave

Employees are required to contact the Office of Treasurer & Tax Collector Human Resources two weeks before the employee is expected to return to work, or submit a request for extension.

Personal Leave

Personal leave is leave without pay. Employees will be required to exhaust their vacation, floating holiday, compensatory time and any other paid credits (not including sick) before taking personal leave. Approval of personal leave is discretionary. Senior management will consider the nature of the employee's request and the Department's workload before approving the request for leave.

Civil Service Rules

Civil service rules can be found at the following website:
http://www.sfgov.org/site/civil_service_index.asp?id=4519.

Violators of this policy may be subject to discipline, up to and including termination.

Section:		Benefits and Working Conditions
Policy #:	8	Vacation

VACATION

Employees who have completed at least one year of continuous service may use their accrued vacation at any time during the year, subject to the following limitations. Employees must request and receive approval to use vacation time at least three days in advance. Earlier notice will eliminate the possibility of conflicts that might cause the request to be denied. In emergencies, section managers may waive the three-day advance approval.

Employees are encouraged to schedule vacations in advance.

Vacation credits can only be used in increments of one (1) hour, or as provided in an employee's MOU.

Dates and criteria for employee priority for selection of days off may be set by MOU and individual sections within the Department, based on work needs. Multiple requests in the same unit for the same periods will be determined by seniority. If a section manager provides dates for vacation submission, requests for vacation days should not be submitted prior to that date. Once the vacation is approved, it will not be canceled to accommodate the needs of a different employee, even if this employee has more seniority.

Limitations

Vacation requests that interfere with the operational needs of the Department may be denied.

Employees of the following sections may not be allowed to take vacation during the following periods. Exceptions may be made by section managers and with prior approval:

- **Budget and Operations Section:**
Budget submission process: January - February
Year End Close: Second half of August
Payroll – End of December and End of June
- **Banking Services and Treasury Accounting**
Budget submission process: January - February
Year End Close: Second half of August
- **Business Tax Account Services Unit:**
The week before and after the payroll, which is at the end of February
The week before and after registration deadline, which is at the end of May.

- **Cashier:**
 1. First fifteen days of April and December.
 2. From February 15 to March 5.
 3. The last week of June.
 4. The last week of December.

- **Property Tax/Licensing & Reconciliation:**
 1. Property Tax collection during the first fifteen days of April and December.
 2. The last week of June.
 3. The last week of December.

- **Taxpayer Assistance:**
 1. The last two weeks of February during annual payroll tax processing.
 2. Property Tax collection during the first fifteen days of April and December.
 3. Last week of June for the delinquent property tax.
 4. During the issuance of the annual property tax bill mailing in the month of October.
 5. The last week of December.

Section managers may grant exceptions to this rule on a case-by-case basis.

Violators of this policy may be subject to discipline, up to and including termination.

Section:		Benefits and Working Conditions
Policy #:	9	Internal Investigations

INTERNAL INVESTIGATIONS

From time to time, it is necessary for the Department to conduct internal investigations. Department employees are required to cooperate fully in such investigations and answer questions truthfully and completely. The investigators may be members of the Office of the Treasurer & Tax Collector, or employees of other City departments, including the Department of Human Resources, the District Attorney or the City Attorney.

Internal investigations are confidential. Employees who are interviewed as part of such investigations may not be permitted to receive information about the nature of the complaint. Employees are prohibited from discussing any of the matters discussed during the investigation with anyone other than the official investigators or the employees' representatives.

Retaliation against any employee for filing a complaint or participating in an investigation is strictly prohibited.

Violators of this policy may be subject to discipline, up to and including termination.

Section:		Benefits and Working Conditions
Policy #:	10	Searches

SEARCHES AND ACCESS TO WORK AREAS

An employee's supervisor or other manager may need to search or gain access to employee work areas in furtherance of the Department's business. Such access or searches may be necessary even if the employee is not present.

While these searches or access will be limited in scope to the extent possible, employees should not expect that their work areas will be private. Employees are encouraged not to bring any item of personal property to the workplace that they do not want seen by the Department.

If an employee needs to be on long-term leave and the Department decides to backfill the position during his or her absence, or if there is a business need, the employee's work area may be assigned to a new employee. The replacement employee may have access to the former employee's desk drawers, overhead storage and filing cabinets, as well as telephone number and voice mail. The replacement employee will have access to any mail that would normally be routed to the former employee's desk. When it is necessary to remove an employee's personal property from a work area, a member of the Administration Section will be present to oversee the process.

Section:		Benefits And Working Conditions
Policy #:	11	Policy For E-Mail, Voice Mail and Internet Use

POLICY FOR E-MAIL, VOICE MAIL AND INTERNET USE

All information stored on the Department's information systems including but not limited to computers, networks, voice mail, electronic mail ("e-mail"), pagers, fax machines, telephone records, etc. (information systems) is considered Department property. The Department reserves the right to access, review, copy, disclose, and delete any messages sent, received or stored on these systems for any purpose and to disclose them to any party (inside or outside the Department) that it deems appropriate without prior notice.

Individuals with access to records and information systems of the Department must protect confidential information, and use that information and those systems in the performance of their jobs. Confidential information may not be accessed, discussed, or divulged in any form except as required in the performance of your duties.

Confidential Information

Any information gained solely through your work with the Department that is not of a public nature is considered confidential. This includes but it is not limited to: Social Security numbers, medical diagnosis, prognosis, medications, drivers' license, date of birth, Federal Tax ID number (FIN), financial information, etc.

Use Of Office Telephones

Telephone communication is a vital part of our business operation. Because of the large volume of business conducted by telephone, personal use of the telephone should be limited and personal calls should be brief. Personal long-distance calls must be billed to the employee's home phone or credit card or placed collect.

Acceptable Uses Of The Internet and Department E-mail

The Department encourages the use of the information systems because they make communication more efficient and effective. However, they are Department property, and are to be used to facilitate Department business.

Limited personal use of Internet is permitted only during scheduled breaks subject to the limits set by this policy.

Rules for Electronic Communication

Every person is responsible for the content of all text, audio or images that he or she places or sends over the Department's information systems. You may not hide your identity or represent that any e-mail or other electronic communications were sent from someone else. You must include your name in all messages communicated on the Department's information systems.

All communications sent by you via the Department's information systems must comply with all Department policies and may not disclose any confidential or proprietary information.

If you receive unsolicited e-mail from outside the Department that appears to violate this policy, or if you accidentally access an inappropriate web site you should notify your supervisor immediately.

Downloading and Installation Of Software

No employee may download software from the Internet or install any software on a Department computer without prior written authorization from the IS Manager. The IS section may delete unauthorized software from an employee's computer. The Department reserves the right to examine all Department owned and operated computer systems and electronic/digital resources.

Copying of Confidential Data

You may not copy any confidential information into any format or data storage media without written authorization from the IS Manager. This information may only be copied into laptops or desktops, which are property of the Department, and may be used only in the performance of the duties of your position.

Confidential information may not be copied into your personal computer, data storage media, or become part of your personal records.

Copyright and Trademark Issues

You may not transmit copyrighted and trademarked material that does not belong to the Department on Department information systems without prior written authorization from the holder of the copyright or trademark.

Reporting Loss of Data

You are required to report the loss of hardware, data storage media, or paper printouts of any confidential information to your Section Manager, immediately upon learning of such loss.

System Security

The Department reserves the right to routinely monitor how you use the information systems. All messages and documents created, sent or received over the Department's e-mail or Internet systems, telephone, computers, fax machines or voice mail, are the Department's property and should not be considered private information. Despite the existence of any passwords, you should not assume that any electronic communication is private.

Instant Messaging (IM)

Use of IM or similar services is prohibited.

Violations

Any person who violates these rules or otherwise abuses the privilege of the Department's information systems may be subject to corrective action up to and including termination. If necessary, the Department also reserves the right to advise appropriate officials of any illegal activities.

Voice mail or e-mail messages deleted or erased by an employee may not be permanently deleted from the Department's systems, and the Department retains the right to access them for so long as the information may be obtained from any source. You are required to provide your passwords to authorized Department personnel so that the Department may retrieve, review and respond to voice mail and e-mail messages as it deems appropriate in its sole discretion.

You should use the voice mail and e-mail systems at the Department's expense to assist you in conducting Department business. These systems are to be used for business-related purposes. You are encouraged and advised not to use these systems to communicate personal messages, records or information, as there is no guarantee or expectation regarding the privacy of such personal information. Should you nonetheless make use of the information systems to communicate personal messages or information, the Department reserves the right to access, review, copy, delete or disclose them for any purpose. Accordingly, you should not use these systems to send, receive or store any information that you wish to keep private.

Messages transmitted by e-mail, voice mail or by telephone should be courteous, professional and business-like. You may not use the e-mail, voice mail or telephone systems to transmit offensive, obscene, harassing or defamatory messages, or messages that disclose personal information about other individuals without authorization. Provided below is a non-exclusive list of prohibited activities in which you may not engage.

Prohibited activities

1. Using any words, images, or references that could be viewed as obscene, derogatory, or racially, sexually, ethnically or otherwise offensive to colleagues, taxpayers or suppliers.
2. Creating, accessing, downloading or transmitting messages or images that might be considered inappropriate in the workplace, including, but not limited to, messages or images that are lewd, obscene or pornographic and messages or images that might be considered offensive or harassing due to their reference to race, sex, age, sexual orientation, marital preference, religion, national origin, physical or mental disability or other protected status.
3. Using the Department's information systems to harass, intimidate or annoy other persons.
4. Spreading "chain mail" and other frivolous communications.
5. Downloading, copying or transmitting software and/or documents protected by copyrights.
6. Downloading PDF documents and forms is permissible. However, downloading any other software or materials is prohibited unless it is from a governmental website or the IS Manager has approved such downloads and has taken appropriate anti-virus measures.
7. Using encryption devices and software that have not been expressly authorized by the Department.
8. Using the Department's information systems for any purposes, which violate a federal, state or local law.
9. Use for private business.
10. Using the Department's information systems for access to and distribution of: a) Patently offensive representations or descriptions of ultimate sexual acts, normal or

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- perverted, actual or simulated or patently offensive representations or descriptions of masturbation, excretory function, or lewd exhibition of the genitals, b) Material sent or received in violation of the Protection of Children Against Sexual Exploitation Act of 1977, as amended, 18 U.S.C. 2252.
11. Using the Department's information systems for access to and distribution of computer games.
 12. Using the Department's information systems to interfere with or disrupt network users, services, or equipment.
 13. Intentionally seeking out information on, obtain copies of, or modify files and other data, which are confidential under federal, state, or local law, unless specifically authorized to do so once the legal conditions for release are satisfied.
 14. Copying any software, electronic file, program, or data using the Department provided Internet services without a prior written approval from the IS Manager.
 15. Intentionally seeking information on, obtaining copies of, or modifying files or data belonging to others without authorization of the file owner.
 16. Seeking passwords of others or the exchanging of passwords.
 17. Users intentionally representing themselves electronically as others, either on the Department network or elsewhere on the Internet, unless explicitly authorized to do so by those other users. Users shall not circumvent established policies defining eligibility for access to information or systems.
 18. Intentionally developing programs designed to harass other users or infiltrate a computer or computing system and/or damage or alter the software components of same or intentionally introducing viruses.
 19. Using any Department resources for political activities.
 20. 'Browsing' the Internet for personal use during your scheduled work hours.

Employees who violate this Policy or any other Department policy in connection with the use of these systems (such as Confidentiality) may be subject to disciplinary action, up to and including termination.

Section:		General Departmental Policies
Policy #:	12	Ethics and Conflict of Interest

ETHICS AND CONFLICT OF INTEREST

Employees are expected to use good judgment, adhere to the highest ethical standards and avoid situations that create an actual or perceived conflict between their personal interests and those of the Department. The Office of the Treasurer & Tax Collector requires that transactions in which employees participate be ethical and legal.

For purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of a person who is related by blood or marriage.

A comprehensive, detailed set of rules cannot be developed to cover every business situation. The provisions of this policy outline some basic guidelines for ethical behavior at the Office of the Treasurer & Tax Collector. Additional standards can be found in Appendix II: Statement of Incompatible Activities (SIA). Whenever employees are in doubt, they should consult with their supervisor or manager.

To return a gift, which violates the spirit of the SIA, employees must send a note explaining that the gift must be returned because it is required by the established policies of the Office of the Treasurer & Tax Collector. The Administration Section may return gifts that are received through the Department's mailroom, if acceptance violates this policy. The employee will receive a copy of all documents. The Department will keep a copy of the letter.

If an employee or someone with whom an employee has a close personal relationship has a financial or employment relationship with a taxpayer, City vendor, or potential vendor, the employee must disclose this relationship in writing to the Division Manager (Chief Assistant Treasurer or Tax Administrator).

The Office of the Treasurer & Tax Collector will determine an appropriate course of action to resolve any conflict the Department believes may exist. The Department may ask employees to discontinue any relationship that the Department deems problematic. The Office of the Treasurer & Tax Collector has sole discretion to determine whether such a conflict of interest exists.

Employees are encouraged to seek guidance from their manager respecting any legal or ethical concerns they may have. However, the Department realizes this may not always be possible. As a result, employees may contact Office of Treasurer & Tax Collector Human Resources or their Division Manager to report anything that employees cannot discuss with their section manager.

Employees are not allowed to contract, accept employment from, or receive any type of remuneration from taxpayers pending appeals before the Department, or any appeal before any court, arbitrator, or appeal panel/commission concerning any transaction handled by the Department, or with respect to which the Department is a party.

Many employees are required to file an annual Statement of Economic Interests with the Department. Employees will be notified by their section manager or representative from the Administration Section about these responsibilities. All employees who are required to file such Statement of Economic Interests must do so in an accurate and timely fashion.

Violators of this policy may be subject to discipline, up to and including termination.

Section:		General Departmental Policies
Policy #:	13	Statement of Incompatible Activities

STATEMENT OF INCOMPATIBLE ACTIVITIES

I. INTRODUCTION

This Statement of Incompatible Activities is intended to guide the officer and employees of the San Francisco Office of the Treasurer & Tax Collector about the kinds of activities that are incompatible with their public duties and therefore prohibited. For the purposes of this Statement, and except where otherwise provided, “officer” shall mean the Treasurer and “employee” shall mean all employees of the Department.

This Statement is adopted under the provisions of San Francisco Campaign & Governmental Conduct Code section 3.218. Engaging in the activities that are prohibited by this Statement may subject an employee or officer to discipline, including possible termination of employment or removal from office, as well as to monetary fines and penalties. (C&GC Code § 3.242; Charter § 15.105.) Before an employee or officer is subjected to discipline or penalties for violation of this Statement, the employee or officer will have an opportunity to explain why the activity should not be deemed to be incompatible with his or her City duties. (C&GC Code § 3.218.)

In addition to this Statement, employees and the officer are subject to Department policies and State and local laws and rules governing the conduct of public employees and the officer, including but not limited to:

- The Political Reform Act, Cal. Gov’t Code § 87100 *et seq.*;
- California Government Code § 1090;
- The San Francisco Charter;
- San Francisco Campaign and Governmental Conduct Code (“C&GC Code”);
- San Francisco Sunshine Ordinance, and
- Applicable Civil Service Rules; and
- Department Rules

Nothing in this Statement shall exempt any employee or officer from applicable provisions of law, or limit his or her liability for violations of law. Examples provided in this Statement are for illustration purposes only, and are not intended to limit application of this Statement. Nothing in this Statement shall interfere with the rights of employees under a Collective Bargaining Agreement or Memorandum of Understanding in effect on the effective date of this Statement.

Nothing in this Statement shall be construed to prohibit or discourage any City officer or employee from bringing to the City’s and/or public’s attention matters of actual or perceived malfeasance or misappropriation in the conduct of City business, or from filing a complaint

alleging that a City officer or employee has engaged in improper governmental activity by violating local campaign finance, lobbying, conflicts of interest or governmental ethics laws, regulations or rules; violating the California Penal Code by misusing City resources; creating a specified and substantial danger to public health or safety by failing to perform duties required by the officer or employee's City position; or abusing his or her City position to advance a private interest.

If an employee has questions about this Statement, the questions should be directed to the employee's supervisor or to the officer. Similarly, questions about other applicable laws governing the conduct of public employees should be directed to the employee's supervisor or the officer, although the supervisor or officer may determine that the question must be addressed to the Ethics Commission or City Attorney.

If the officer has questions about this Statement, the questions should be directed to the Ethics Commission or the City Attorney.

II. MISSION OF THE OFFICE OF THE TREASURER & TAX COLLECTOR

The Office of the Treasurer & Tax Collector, under the direction of the elected City Treasurer, is charged with the collection of taxes and the receipt of all monies collected by the City and County of San Francisco and their safeguard, deposit and investment in accordance with sound financial practices; and is responsible for the collection of delinquent revenues. (Charter § 6.106.)

III. RESTRICTIONS ON INCOMPATIBLE ACTIVITIES

This section prohibits outside activities, including self-employment, that are incompatible with the mission of the Department. Under subsection C, an employee or officer may seek an advance written determination whether a proposed outside activity that is not expressly prohibited by subsections A or B of this section is incompatible and therefore prohibited by this Statement. Outside activities other than those expressly identified here may be determined to be incompatible and therefore prohibited.

A. RESTRICTIONS THAT APPLY TO ALL EMPLOYEES AND THE OFFICER

The following activities are incompatible with the mission of the Department and are therefore prohibited for the officer and employees, unless an advance written determination concludes that such activities are not incompatible.

1. ACTIVITIES THAT CONFLICT WITH OFFICIAL DUTIES.

No employee or officer may engage in an outside activity (regardless of whether the activity is compensated) that conflicts with his or her City duties. An outside activity conflicts with City duties when the ability of the employee or officer to perform the duties of his or her City position is materially impaired. Outside activities that materially impair the ability of an employee or officer to perform his or her City duties include, but are not limited to, activities that disqualify

the employee or officer from City assignments or responsibilities on more than an occasional basis. This section expressly prohibits the following activities:

- a. No officer or employee may engage in compensated or uncompensated advocacy by representing, or assisting others in representing, before other City officers or employees, clients in any proceedings related to matters under the jurisdiction of the Department.
- b. No officer or employee may engage in any outside activity that would cause a reasonable person to call into question the fairness, impartiality, integrity and objectivity of the Office of the Treasurer & Tax Collector.
- c. No officer or employee may enter into personal contracts with the City and County of San Francisco related to the financial functions of the City, including but not limited to tax collection, property assessment, or the accounting, disbursement or other disposition of monies of the City and County.

2. ACTIVITIES WITH EXCESSIVE TIME DEMANDS.

Neither the officer nor any employee may engage in outside activity (regardless of whether the activity is compensated) that would cause the officer or employee to be absent from the office during the standard workday on a regular basis, or otherwise require a time commitment that would interfere with the officer or employee's performance of his or her City duties. The following is an example of an outside activity that a supervisor could determine, in accordance with subsection C, may involve excess time demands:

An employee who works at the Department's front desk answering questions from the public wants to take time off every Tuesday and Thursday from 2:00 to 5:00 to coach soccer. Because the employee's duties require the employee to be at the Department's front desk during regular business hours, and because this outside activity would require the employee to be absent from the office during regular business hours on a regular basis, a supervisor may determine that the employee may not engage in this activity.

3. ACTIVITIES THAT ARE SUBJECT TO REVIEW BY THE DEPARTMENT

No employee or officer may engage in an outside activity (regardless of whether the activity is compensated) that is subject to the control, inspection, review, audit or enforcement of the Department. This section expressly prohibits the following activities:

- a. Assistance with RFQs and RFPs. No employee or officer may assist private individuals or entities in drafting responses to any Department Request for Qualifications ("RFQ") or Request for Proposals ("RFP"). Nothing in this Statement prohibits an employee or officer from providing general information about an RFQ or RFP or corresponding application process that is available to any member of the public. Nothing in this Statement prohibits an employee or officer from speaking to or meeting with

individual applicants regarding the individual's application, provided that such assistance is provided on an impartial basis to all applicants who request it.

b. No officer or employee may provide advice, other than in his or her official capacity, regarding the application of any of the laws over which the Department has jurisdiction.

c. No officer or employee may advise, other than in his or her official capacity, any person or entity about an administrative or enforcement proceeding or potential administrative or enforcement proceeding in the Department. This includes assisting in the analysis and drafting of complaints and presentation of arguments to the Department or its staff.

d. No officer or employee may perform financial audits or prepare tax returns of and for persons or entities possessing or required to possess an Internal Revenue Service-issued Employer Identification Number and doing business within the City and County of San Francisco, whether compensated or uncompensated, in other than his or her official capacity.

e. No officer or employee may, with fraudulent intent, add, delete, or alter in any way information contained in the Department's official databases in such a manner as will advance the financial or other private interest of him/herself or others.

B. RESTRICTIONS THAT APPLY TO EMPLOYEES IN SPECIFIED POSITIONS

In addition to the restrictions that apply to all employees and the officer of the Department, and except as provided in subsection C of this section, the following activities are incompatible for individual employees holding specific positions.

1. EMPLOYEES WHO ARE ATTORNEYS

Unless an advance written determination under subsection C concludes that such activities are not incompatible, this section expressly prohibits the following activities:

a. No Attorney may directly assist or advise (regardless of whether the activity is compensated) any other persons or entities concerning claims or litigation (or anticipated claims or litigation) by the person or entity against the City and County of San Francisco. Nothing in this section prohibits an Attorney from providing factual information as a witness or, as part of the Attorney's official duties, providing information about City laws, rules and procedures or granting extensions or similar professional courtesies to opposing parties or counsel. The following is an example:

An Attorney previously published a law review article about municipal tort law. The article is cited in a brief filed by a private attorney in litigation against the City. Because the Attorney did not write the law review article for the purpose of assisting or advising the private attorney regarding litigation against the City and

County, the Attorney has not provided direct assistance or advice concerning claims or litigation against the City and County.

- b. No Attorney may provide legal advice or representation, whether or not compensated, to any person or entity other than in the Attorney's official capacity. This section restricts the outside practice of law because members of the public may be confused about when an Attorney is acting in a private or official capacity.

Nothing in this section prohibits an Attorney from providing legal advice or representation to him or herself or to a member of the Attorney's family. For the purposes of this section, family member is defined as the employee or officer's spouse, registered domestic partner, parent, grandparent, child, grandchild, sibling, the child of a sibling, aunt, uncle and the child of an aunt or uncle, the spouse or registered domestic partner of such individual, and the same family members of the employee or officer's spouse or registered domestic partner. This shall include any such biological relationship; step-relationship formed as a result marriage or domestic partnership; or relationship formed by adoption, legal guardianship, foster parenting or other operation of law.

Notwithstanding this exception for family members: (i) written permission is required for any court appearance; and (ii) Attorneys may not provide any legal advice or representation that is adverse to the City and County of San Francisco. The following are examples:

An Attorney volunteers to sit on the board of a non-profit organization. In the course of the Attorney's duties on the board, other board members often ask the Attorney to provide input from a legal perspective, such as the organization's liability in potential litigation that does not involve the City or County of San Francisco. Unless the Attorney has requested and received advance written permission as provided in subsection C, the Attorney may not serve on the non-profit board in this capacity as doing so would constitute the outside practice of law.

An Attorney's grandmother requests advice about her State tax liability. Because this involves a member of the Attorney's family, does not involve a court appearance, and is not adverse to the City, the Attorney may provide her grandmother with legal advice, provided that the advice is given on the Attorney's own time using the Attorney's own resources.

C. ADVANCE WRITTEN DETERMINATION

As set forth below, an employee of the Department or the Treasurer may seek an advance written determination whether a proposed outside activity that is not expressly prohibited by subsections A or B of this section conflicts with the mission of the Department, imposes excessive time demands, is subject to review by the Department, or is otherwise incompatible and therefore prohibited by section III of this Statement. For the purposes of this section, an employee or other

person seeking an advance written determination shall be called “the requestor”; the individual or entity that provides an advance written determination shall be called “the decision-maker.”

1. THE DECISION-MAKER

An employee of the Department may seek an advance written determination from the Treasurer or his or her designee, who will be deemed the decision-maker for the employee’s request. The Treasurer may seek an advance written determination from the Ethics Commission, which will be deemed the decision-maker for the Treasurer’s request.

2. THE PROCESS

The requestor must provide, in writing, a description of the proposed activity and an explanation of why the activity is not incompatible under this Statement. The written material must describe the proposed activity in sufficient detail for the decision-maker to make a fully informed determination whether it is incompatible under this Statement.

When making a determination under this subsection, the decision-maker may consider any relevant factors including, but not limited to, the impact on the requestor’s ability to perform his or her job, the impact upon the Department as a whole, compliance with applicable laws and rules and the spirit and intent of this Statement. The decision-maker may also consider whether the written material provided by the requestor is sufficiently specific and detailed to enable the decision-maker to make a fully informed determination.

A written determination by the decision-maker that an activity is *not* incompatible provides the requestor immunity from any subsequent enforcement action for a violation of this Statement if the material facts are as presented in the requestor’s written submission. A written determination cannot exempt the requestor from any applicable law or authorize the requestor to engage in activity expressly prohibited by this Statement.

The decision-maker may revoke the written determination at any time by written notice, based on changed facts or circumstances or other good cause.

3. DETERMINATIONS ARE PUBLIC RECORDS

To assure that these rules are enforced equally, requests for advance written determinations and written determinations, including approvals and denials, are public records to the extent permitted by law.

IV. RESTRICTIONS ON USE OF CITY RESOURCES, CITY WORK-PRODUCT AND PRESTIGE

A. USE OF CITY RESOURCES

No employee or officer may use City resources, including, without limitation, facilities, telephone, computer, copier, fax machine, e-mail, internet access, stationery and supplies, for any non-City purpose, including any political activity or personal purpose. No employee or

officer may allow any other person to use City resources, including, without limitation, facilities, telephone, computer, copier, fax machine, e-mail, internet access, stationery and supplies, for any non-City purpose, including any political activity or personal purpose. Notwithstanding these general prohibitions, any incidental and minimal use of City resources does not constitute a violation of this section. Consider the following example:

An employee or officer may use the telephone to make occasional calls to arrange medical appointments or speak with a child care provider, because this is an incidental and minimal use of City resources for a personal purpose.

Nothing in this Statement shall exempt any employee or officer from complying with more restrictive policies of the Department regarding use of City resources, including, without limitation, the Department's e-mail policy.

B. USE OF CITY WORK-PRODUCT

No employee or officer may, in exchange for anything of value and without appropriate authorization, sell, publish or otherwise use any materials that were prepared on City time or while using City facilities, property (including without limitation, intellectual property), equipment and/or materials. For the purpose of this prohibition, appropriate authorization includes authorization granted by law, including the Sunshine Ordinance, California Public Records Act, the Ralph M. Brown Act as well as whistleblower and improper government activities provisions, or by a supervisor of the officer or employee, including but not limited to the officer or employee's appointing authority.

C. USE OF PRESTIGE OF THE OFFICE

No employee or officer may use his or her City title or designation in any communication for any private gain or advantage, except as otherwise permitted by law. This section expressly prohibits the following activities.

1. USING CITY BUSINESS CARDS

No employee or officer may use his or her City business cards for any purpose that may lead the recipient of the card to think that the employee or officer is acting in an official capacity when the employee or officer is not. Consider the following examples:

An employee's friend is having a dispute with his new neighbor who is constructing a fence that the friend believes encroaches on his property. The friend invites the employee over to view the disputed fence. When the neighbor introduces herself, the employee should not hand the neighbor her business card while suggesting that she could help resolve the dispute. Use of a City business card under these circumstances might lead a member of the public to believe that the employee was acting in an official capacity.

An employee is at a party and runs into an old friend who has just moved to town. The friend suggests meeting for dinner and asks how to get in touch with the employee to set up a meeting time. The employee hands the friend the employee's business card and says that he can be reached at the number on the card. Use of a City business card under these circumstances would not lead a member of the public to believe that the employee was acting in an official capacity. Nor would use of the telephone to set up a meeting time constitute a misuse of resources under subsection A, above.

2. USING CITY LETTERHEAD, CITY TITLE, OR E-MAIL

No employee or officer may use City letterhead, City title, City e-mail, or any other City resource, for any communication that may lead the recipient of the communication to think that the employee or officer is acting in an official capacity when the employee or officer is not. (Use of e-mail or letterhead in violation of this section could also violate subsection A of this section, which prohibits use of these resources for any non-City purpose). The following is an example of this situation:

An employee or officer is contesting a parking ticket. The employee or officer should not send a letter on City letterhead to the office that issued the ticket contesting the legal basis for the ticket.

3. HOLDING ONESELF OUT, WITHOUT AUTHORIZATION, AS A REPRESENTATIVE OF THE DEPARTMENT

No employee or officer may hold himself or herself out as a representative of the Department, or as an agent acting on behalf of the Department, unless authorized to do so. For example:

An employee who lives in San Francisco wants to attend a public meeting of a Commission that is considering a land use matter that will affect the employee's neighborhood. The employee may attend the meeting and speak during public comment, but should make clear that he is speaking in his private capacity and not as a representative of the Department.

V. PROHIBITION ON GIFTS FOR ASSISTANCE WITH CITY SERVICES

State and local law place monetary limits on the value of gifts an officer or employee may accept in a calendar year. (Political Reform Act, Gov't Code § 89503, C&GC Code §§ 3.1-101 and 3.216). This section imposes additional limits by prohibiting an officer or employee from accepting any gift that is given in exchange for doing the officer or employee's City job.

A. PROHIBITION

No employee or officer may receive or accept gifts from anyone other than the City for the performance of a specific service or act the employee or officer would be expected to render or perform in the regular course of his or her City duties; or for advice about the processes of the

City directly related to the employee's or officer's duties and responsibilities, or the processes of the entity they serve. Consider these examples:

A member of the public who regularly works with and receives assistance from the Department owns season tickets to the Giants and sends a pair of tickets to an employee of the Department in appreciation for the employee's work. Because the gift is given for the performance of a service the employee is expected to perform in the regular course of City duties, the employee is not permitted to accept the tickets.

A member of the public requests assistance in resolving an issue or complaint that is related to the City and County of San Francisco, but that does not directly involve the Department. The employee directs the member of the public to the appropriate department and officer to resolve the matter. The member of the public offers the employee a gift in appreciation for this assistance. The employee may not accept the gift, or anything of value from anyone other than the City, for providing this kind of assistance with City services.

B. DEFINITIONS

As used in this Statement, the term gift has the same meaning as under the Political Reform Act, including the Act's exceptions to the gift limit. (See Gov't Code §§ 82028, 89503; 2 Cal. Code Regs. §§ 18940-18950.4.) For example, under the Act, a gift that, within 30 days of receipt, is returned, or donated by the employee or officer to a 501(c)(3) organization or federal, state or local government without the employee or officer taking a tax deduction for the donation, will not be deemed to have been accepted. In addition to the exceptions contained in the Act, nothing in this Statement shall preclude an employee's receipt of a bona fide award, or free admission to a testimonial dinner or similar event, to recognize exceptional service by that employee, and which is not provided in return for the rendering of service in a particular matter. Such awards are subject to the limitation on gifts imposed by the Political Reform Act and local law.

C. DE MINIMIS EXCEPTIONS

In addition, the following gifts are de minimis and therefore exempt from the restrictions on gifts imposed by section V of this Statement:

- i. Gifts, other than cash, with an aggregate value of \$25 or less per occasion;
- ii. Gifts such as food and drink, without regard to value, to be shared in the office among employees or the officer;
- iii. Personal hospitality provided at a residence that is of a type and value customarily provided to personal friends; and
- iv. Items given in connection with the receipt of personal hospitality if of a type and value customarily provided on such occasions.

Consider the following examples:

A member of the public who regularly works with and receives assistance from the Department sends a \$15 basket of fruit to an employee as a holiday gift. Although the fruit may in fact be offered in exchange for performing services that the employee is expected to perform in the regular course of City duties, the employee may accept the fruit because the value is de minimis. (Because the reporting requirement is cumulative, an employee may be required to report even de minimis gifts on his or her Statement of Economic Interests if, over the course of a year, the gifts equal or exceed \$50.)

A member of the public who regularly works with and receives assistance from the Department sends a \$150 basket of fruit to the Department as a holiday gift. Although the fruit may in fact be offered in exchange for performing services that the Department is expected to perform in the regular course of City duties, the Department may accept the fruit basket because it is a gift to the office to be shared among employees and the officer.

VI. AMENDMENT OF STATEMENT

Once the Ethics Commission approves a Statement of Incompatible Activities, the Department may, subject to the approval of the Ethics Commission, amend the Statement. C&GC Code § 3.218(b). In addition, the Ethics Commission may at any time amend the Statement on its own initiative.

Section:	General Departmental Policies
Policy #:	14 Confidentiality

CONFIDENTIALITY

Any information gained solely through your work for the City that is not of a public nature is considered confidential. This includes but is not limited to Social Security numbers, medical information, financial information, tax identification numbers, and personnel information. In addition, local law prohibits City employees from disclosing information pertaining to the “business affairs, operations, or information obtained by an investigation of records or any person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures, or any particular thereof.” (Article 6, Section 6.22-1 (a) of the Business and Tax Regulations Code of the City and County of San Francisco.)

Confidential information may not be shared with anyone, even fellow Department employees, except on a need-to-know basis. No confidential information may be stored or otherwise maintained on any computer other than a computer owned by the City and County of San Francisco.

Examples of inappropriate access or misuse of confidential information include, but are not limited to:

- ♦ Making personal inquiries or processing transactions regarding an employee’s own records or those of friends or relatives;
- ♦ Accessing information about another person for any reason that is not related to a job responsibility;
- ♦ Passing information to someone who has no legitimate right to it;
- ♦ Removing confidential records in writing, in print or on electronic media from the office, without prior authorization.

Examples of confidential data include, but are not limited to:

- ♦ Medical diagnoses;
- ♦ Personal phone numbers; (This is also prohibited under the “Policy for E-Mail, Voice Mail and Internet Use” which is located in this handbook.)
- ♦ Birth dates;
- ♦ Information concerning assets or any other financial information;
- ♦ Fellow employees’ personal information (social security number, employee number, addresses, phone numbers, date/place of birth, medical information, disciplinary information).

Employees should not attempt to determine on their own what documents may constitute public records and may be disclosed to the public. All Public Records Act and Sunshine requests, and any questions regarding public records shall be directed to the Department's Public Information Officer.

Violators of this policy may be subject to discipline, up to and including termination.

Section:		General Departmental Policies
Policy #:	15	Professional Attire

PROFESSIONAL ATTIRE

Employees should dress in business and professional attire with the expectation of working with taxpayers, city vendors, other city colleagues and other visitors. Employees are expected to maintain a level of decorum appropriate to government offices engaged in serious matters. The professional image of the Office of the Treasurer & Tax Collector depends, in large part, upon the image that our employees present.

Employees who have questions about appropriate dress and attire should direct them to their supervisor in advance to avoid conflicts or potential problems.

“Casual Friday” is not observed. Employees may, however, wear authorized shirts bearing the logo of the Office of the Treasurer and Tax Collector.

Due to the nature of the work, under no circumstances may employees wear halter tops, strapless tops, spaghetti straps, tank tops, cropped tops, flip-flops, athletic t-shirts or shirts with advertising or other messages on them, shorts, sweatpants or sweatshirts, denim (e.g. jeans – any color), sheer clothing, torn clothing, or clothing with holes in it. All clothing must be clean, neat and fit properly.

For all employees, professional appearance also means that the Department expects employees to maintain good hygiene and grooming while working.

Clothing must not create a safety hazard. Employees should practice common sense concerning neatness, good taste, and comfort.

Specific exceptions to this policy may be made by section managers for employees due to work assignments.

Section:	General Departmental Policies
Policy #:	16 Sensitivity to Chemicals

SENSITIVITY TO CHEMICALS AND STRONG ODORS

Employees should be aware that visitors and other City employees may have allergies, environmental illnesses, or chemical sensitivities that make them vulnerable to strong odors. Therefore, senior management encourages employees not to wear perfume, cologne, or other strongly scented products.

Consumption of hot food is permitted only in pre-designated areas such as cafeterias or lunchrooms that allow proper air flow.

Sensitivity to this type of disability will assist in making the offices and services accessible to and usable by persons with disability.

Section:		General Departmental Policies
Policy #:	17	Employment of Relatives

EMPLOYMENT OF RELATIVES

While the Department has no prohibition against hiring relatives of employees, close family members such as parents, children, spouses, domestic partners, or any other person with whom an employee may currently have romantic relationship, siblings or in-laws will not be hired into, or transferred to positions where they directly or indirectly supervise or are supervised by another close family member. The Department reserves the right to determine if a familial relationship is so close that a supervisory relationship would be inappropriate.

Violators of this policy may be subject to discipline, up to and including termination.

Section:		General Departmental Policies
Policy #:	18	Bulletin Boards

BULLETIN BOARDS

The Department uses bulletin boards to communicate important business information such as safety rules, statutory and legal notices, City and Departmental policies, and management memoranda. In addition, documents required by law to be posted in the workplace are posted on these bulletin boards.

Employees may not post material on official departmental bulletin boards without the approval of Office of Treasurer & Tax Collector Human Resources.

The official departmental bulletin boards are located at:

- ♦ 875 Stevenson St. 3rd. Floor
- ♦ City Hall, Room 110, Lunch Room, and
- ♦ Any other place so designated by the Office of Treasurer & Tax Collector Human Resources.

Employees are prohibited from posting flyers or notices elsewhere in the office without the specific approval of the Treasurer or the Division Managers.

Union bulletin boards are not subject to these restrictions, but their own policies.

Violators of this policy may be subject to discipline, up to and including termination.

Section:		General Departmental Policies
Policy #:	19	Solicitation

SOLICITATION

Employees may not engage in solicitation of other employees during working time. Solicitation means to attempt to sell things either for charity or for personal gain. Working time is defined as time when employees duties require that they be engaged in work tasks. Such activity should be reserved to break or lunch time and restricted to areas away from the work environment².

Distribution of printed materials or literature of any nature shall be limited to non-work areas at non-work times.

² The City & County of San Francisco's sponsored government wide charity events and ones authorized by the Department are excluded from the time restrictions.

Section:		General Departmental Policies
Policy #:	20	Tobacco Use

TOBACCO USE

The Department prohibits the use of tobacco products inside any of the Department's facilities or vehicles. This includes, but is not limited, to cigarettes, cigars, pipes, and smokeless tobacco. This policy relates to all work areas at all times, including before and after normal working hours.

Smokers are not granted any special dispensations or additional breaks. Like any other employee, smokers are granted the same rights as mentioned in the break, lunch hour, and sign-in policy and any other policy relating to attendance, punctuality and record keeping.

State Law prohibits smoking inside a public building or within 20 feet of a "main exit, entrance, or operable window."

Section:		General Departmental Policies
Policy #:	21	Mail Handling Procedures

MAIL HANDLING PROCEDURES

Employees must follow the Department's mail handling procedures at all times to ensure that the office promptly opens mail and processes payments and correspondence appropriately and timely, and that no checks or other important documents go astray.

Employees must advise all taxpayers, vendors, or other correspondents that all mail sent to the Office of the Treasurer & Tax Collector must be addressed either to:

- Office of the Treasurer & Tax Collector
1 Dr. Carlton B. Goodlett Place, Room 140
San Francisco, CA 94102 **OR**
- One of the Department's existing Post Office boxes.

Under no circumstances should employees advise a correspondent to send mail to 875 Stevenson St.

The Cashier Section is the unit responsible for receiving and distributing all mail. Employees must give hand-delivered mail to the Cashier Section, unopened, even if the piece of mail is addressed to a particular employee. This is because the vast majority of envelopes that the Department receives contain checks, and sometimes cash or other financial instruments, which must be processed appropriately into the cashiering system by close of business each day.

If employees are expecting a particular piece of mail, employees may instruct their correspondent to address the envelope to their attention and mark it "Urgent". Employees must notify the Cashier Supervisor that such mail is expected. Cashier staff will make every effort to notify employees in a timely manner when the mail arrives.

In accordance with our long-standing policy, the Cashier staff will open all mail, including UPS and FedEx deliveries, and direct it to the proper person or section.

Employees are notified that they have no reasonable expectation of privacy in any correspondence, even if marked "Personal" or "Confidential". Employees should not receive personal mail or packages at work. Floral deliveries are permitted.

Employees are expected to comply with this policy and procedure, and to exercise due diligence to maintain tight security on all negotiable instruments and other documents delivered to the Department.

If a check, cash or other negotiable instrument comes into an employee's possession in spite of these precautions, the employee must set aside whatever he or she is doing and deliver it immediately to the Cashiering section manager, Budget and Administration section manager, or Division manager for appropriate processing.

Violators of this policy may be subject to discipline, up to and including termination.

Section:		General Departmental Policies
Policy #:	22	Use of Telephones, Cellular Phones and Camera Phones

USE OF TELEPHONES, CELLULAR PHONES AND CAMERA PHONES

Telephone communication is a vital part of the Department's business operation. Consistent with the Department's Statement of Incompatible Activities, any personal use of City telephones must be minimal and incidental. Personal long-distance calls must be billed to employees home phone or credit card or placed collect.

Employees need to be customer service oriented, treating taxpayers in a courteous and respectful manner at all times. A positive telephone contact with a taxpayer can enhance goodwill while a negative experience can destroy a valuable relationship.

Employees are not permitted to use personal cellular telephones, personal digital assistant devices or personal music devices during work time, unless authorized by their section manager or in case of emergency. Otherwise, personal cell phones, digital assistants and music devices should be used only during breaks and at lunchtime and should not be used in the work area. Employees should set personal cell phones on vibrate, low volume or silent ring mode during work hours to avoid disturbing those working around them.

If employees are authorized to use their personal cell phone during work time, employees should limit the use of their personal cell phones to incidental usage.

Under no circumstances should a personal cell phone, digital assistants or music device be used where it would result in discourtesy to others, including distracting their own or fellow employee's attentiveness to work.

Although the Department does not prohibit bringing cameras or camera telephones into the work area, please consider the following limitations in use:

- Employees should not take photos in places where personal privacy would be expected (e.g., restrooms, locker rooms, and showers).
- Employees should ask permission before photographing anything or anyone in the workplace.
- Employees should ask permission to transmit any camera images. Consenting to having a picture taken is different from consent to distribute it.
- The unauthorized transmission of confidential departmental information is prohibited.

Section:		General Departmental Policies
Policy #:	23	Use of City Vehicles

USE OF CITY VEHICLES

Certain job positions allow for the personal assignment of a City vehicle. If an employee holds such job position, he or she should be aware that, as a general rule, personally assigned vehicles are to be driven to the employee's home only with written Departmental authorization and for the sole purpose of garaging and safekeeping of the vehicles. Employees are strictly prohibited from using a City vehicle for personal use.

All the Department's employees who drive or are passengers in a City car for commuting purposes must report their daily usage to the Department's Payroll Clerk. The benefit value appears as "UNPD BEN" (unpaid benefit) on the employee's pay stub or advice statement.

If an employee requires the use of such a vehicle, the employee must sign for it and pick up the key from the BDR or Cashiering section manager or delegate. The section manager or delegate will permit the use of a vehicle only to employees whose names appear on the official list of employees authorized to drive City vehicles. The Department participates in the Government Employer Pull Notice with the Department of Motor Vehicles. The Department will check an employee's driving record before putting him or her on the authorized driver list.

When an employee returns a City vehicle, he or she should park it in the designated area, return the key promptly, and report the exact vehicle location to the BDR or Cashiering section manager or delegate. In addition to turning in the key, the employee should also sign in the vehicle, and note the area the vehicle was used, the present location of the vehicle and the mileage in the log. Any investigative reports prepared with the use of the vehicle must cross-reference the car log. Under no circumstances may a City vehicle be kept out overnight without prior written authorization from the Division Manager (Chief Assistant Treasurer or Tax Administrator), the Director of Administration, or the Director of BDR or Cashiering.

Employees are expected to observe all motor vehicle laws at all times when in possession or operation of a City vehicle. It is the employee's sole responsibility as the driver of the vehicle to pay for any moving violations or parking tickets that the employee incurs. The employee is required to report to Office of Treasurer & Tax Collector Human Resources any accidents, whether or not the employee is cited, moving or parking violations, by the next business day.

The department requires employees with driving responsibilities to inform the Department within 24 hours if their driver's license has been suspended or revoked.

Violators of this policy may be subject to discipline, up to and including termination.

Section:	General Departmental Policies
Policy #:	24 Security and Loss Prevention

SECURITY AND LOSS PREVENTION

Due to the sensitivity of the information kept in our databases and physical files, employees must keep computer passwords confidential and take reasonable precautions to maintain their secrecy. Reasonable precautions include, but are not limited to, not telling or allowing others to view passwords; securing computer terminal; and storing user documentation to sensitive programs in a secure place.

Door codes are not to be revealed to non-employees, including ex-employees, vendors, family members or employees of other City departments. The Administration Section will notify other City departments of door codes changes, as necessary, at its discretion.

Employees who are issued Employee Security Access Card (ESAC) to access TTX Offices should be aware of the following conditions:

- It is a violation to lend or borrow an ESAC to or from another employee;
- It is the employee's responsibility to immediately report a lost or stolen ESAC to the Section Manager and/or the TTX/IS Manager;
- In case of loss, the employee is responsible for a fee of \$25.00 for the replacement and reprogramming of a new ESAC;
- Employees are NOT allowed to deface the ESAC by attaching anything to it nor writing anything on it;
- Employees understand that the ESAC is the property of the Office of the Treasurer/Tax Collector and that are required to return it to the immediate supervisor upon request.

Employees should report to the immediate supervisor any suspicious or unauthorized individuals observed in the work area.

At City Hall, employees should advise vendors and visitors to report to the information counters in rooms 110 and 140. Counter staff will call the employee to come and escort the vendor/visitor inside office premises.

Employees are not allowed to enter any of the work areas on weekends or after hours without written authorization from their section manager. This authorization will be granted only if employees are authorized to work at that time.

Violators of this policy may be subject to discipline, up to and including termination.

Section:		Benefits and Working Conditions
Policy #:	25	Injury/Illness on the Job

INJURY/ILLNESS ON THE JOB

It is the employee's responsibility to report immediately to his or her supervisor all on-the-job work related injuries or illnesses, regardless of how insignificant or minor the injury or illness may appear at the time. Incident report forms are provided for this purpose and may be obtained from any supervisor or the Office of the Treasurer & Tax Collector Human Resources.

Employees must cooperate with management to complete any appropriate worker's compensation forms.

Section:		Benefits and Working Conditions
Policy #:	26	Temporary Modified Duty

TEMPORARY MODIFIED DUTY FOR ILLNESSES AND INJURIES

When possible, the Department is committed to using its best efforts to provide work for an employee in situations where a health care provider has restricted the work an employee can perform.

Work may be assigned to employees in accordance with the nature of their injury/illness and the limitations set forth by the treating physician. Every effort will be made to place employees in a position within their section, but if necessary, employees will be placed wherever an appropriate position is available.

While on temporary modified duty, employees will continue to receive their regular rate of pay.

Temporary modified duty assignments are limited to a period of 90 days. During any temporary modified duty assignment, the employee must provide updated restrictions from his or her health care provider every 30 days.

Being placed on a temporary modified duty assignment does not excuse employees from following all applicable rules and regulations.

Section:		General Departmental Policies
Policy #:	27	Safety Policy

SAFETY POLICY

Every employee should understand the importance of safety in the work place. By remaining safety conscious, employees can protect their own interests as well as those of their co-workers. Accordingly, the Department emphasizes “safety first” and expects all employees to take steps to promote safety in the work place.

Compliance is Essential

Employees must understand that compliance with safety requirements is a condition of employment and will be evaluated, together with other aspects of an employee’s performance, as part of the performance appraisal process.

It is therefore essential that all employees comply fully with the standards and practices of the Department that are designed to promote a safe and healthful working environment. As part of our policy, the Department has established programs to train and retrain employees as appropriate to assist them to avoid dangerous or unhealthful conditions and to remedy problems or hazards before they cause accidents or injuries. Due to the importance of safety considerations to the Department, employees who violate safety standards, who cause hazardous or dangerous situations, or who allow such conditions to remain when they could be effectively remedied, may be subject to disciplinary action, up to and including termination.

Reporting Unsafe Conditions and Risks

Whenever an employee identifies an unsafe condition or an occupational safety and health risk, the employee should report the matter immediately to his or her supervisor if he or she is unable to remedy the situation. If the supervisor is not readily available, the employee should immediately inform the Department’s Division Manager (Chief Assistant Treasurer or Tax Administrator) so that any dangerous condition can be corrected. Employees are strongly encouraged to report any situations of this nature and need not fear any form of reprisal as the result of their compliance with this policy. Employees who identify any hazards in the work place can also choose to report the situation anonymously to the supervisor or Department Division Manager if they prefer not to identify themselves.

Work Related Injury and Illness Prevention

The Department may schedule safety meetings, training programs, posting safety notices and safety tips, and provide periodic written communications to employees regarding safety matters. Representatives of the Department may also conduct periodic inspections to identify unsafe conditions and work practices and will also investigate occupational injuries and illnesses. When appropriate, the Department may utilize the services of outside representatives to conduct investigations where it believes that it will be helpful in its attempts to promote the interests of safety in the work place. Every effort will be made to correct unsafe or unhealthy conditions, work practices, or procedures in a timely manner. It is therefore essential that all employees cooperate in achieving these objectives and assist the Department to provide a safe workplace for everyone. In doing so, altering workspace without explicit authorization by the section manager is not allowed. This includes changing orientation of one's monitor and keyboard. It also includes covering of glass portions of workstations.

Cooperation and Questions

Employees may occasionally be asked to assist or participate in inspections, the correction of unsafe or unhealthful conditions, or training programs and activities. Full cooperation by all employees is necessary to the accomplishment of Department goals.

Employees should also be familiar with the City Hall Employee Safety Handbook.

Violators of this policy may be subject to discipline, up to and including termination.

APPENDIX I: USEFUL RESOURCES

For the City's Employee Handbook, please see:
http://www.sfgov.org/site/sfdhr_page.asp?id=46980

For the City's Civil Service Rules, please see:
http://www.sfgov.org/site/civil_service_index.asp?id=4519

For the Department's Annual Report, please see:
http://www.sfgov.org/site/treasurer_page.asp?id=13371