

ANTI-HARASSMENT POLICY

The following policy sets forth the guidelines for behavior in keeping with good moral practices and state and federal law. Further, it sets forth the process to investigate any harassment issues that are within the jurisdiction of NAEA to consider.

Threat of Physical Violence

Due to the potential for harm, any threat of physical violence by, or against, a covered individual will not be tolerated and will be addressed immediately and could result in local law enforcement being contacted.

Scope

NAEA is a volunteer organization, and its authority to resolve matters of harassment is limited to claims of harassment that occur during the conduct of duly authorized NAEA business, activities, online forums, social media sites, and events. Covered individuals, as defined below, who are harassed outside duly authorized business, activities, and events of NAEA, even if the harassment is inflicted by another NAEA covered individual, does not fall within the purview of this process. State and Federal laws are in place to address incidents of harassment that occur outside NAEA purview. In some cases, incidents of harassment that are under the purview of NAEA may be deemed so egregious that involvement of state or federal authorities may be appropriate to safeguard the organization and covered individuals.

This Policy is not intended to, nor does it, create any legal rights of any kind against the association or its directors, officers or members. Accordingly, while NAEA fully intends to enforce the terms of this Policy, no individual may bring any cause of action against the association or its directors, officers or members based upon an alleged failure to follow or enforce this Policy in any circumstances. Similarly, this Policy does not diminish in any rights any individual may otherwise have under any applicable law.

Abusive Language and/or Unprofessional Behavior: NAEA strives to maintain a respectful environment that supports member activity in a safe and comfortable atmosphere. Abusive language in any form (spoken, text, email, web posts, social media posts, etc.), or other unprofessional behavior, is harassment even if not covered in the protected classes under federal law and will be handled as such.

Individuals Covered

The NAEA Anti-Harassment policy applies to all members, employees, affiliates, associates, members of NAEA affiliate organizations, instructors, vendors, volunteers, and any third-party relationships with NAEA.

The National Association of Enrolled Agents is committed to providing a work environment free of harassment, disrespectful or other unprofessional conduct. Volunteer leaders play an important role in assuring this.

NAEA Discrimination, Harassment, and Retaliation Prevention

As further described below, NAEA policy and the law prohibit discrimination and harassment based on an individual's race, ancestry, religion or religious creed (including religious dress and grooming practices), color, age (40 and over), sex, gender, sexual orientation, gender identity or expression, genetic information, national origin (including language use restrictions), marital status, medical condition (including cancer and genetic characteristics), physical or mental disability (including HIV and AIDS), military or veteran status, pregnancy, childbirth, breastfeeding and related medical conditions, denial of Family and Medical Care leave, or any other classification protected by federal, state, or local laws, regulations, or ordinances. Our policy and the law prohibit coworkers, supervisors, managers, members, vendors, customers, independent contractors and third parties, from engaging in such conduct.

Equal Employment Opportunity/Anti-Discrimination

NAEA is an equal opportunity employer. NAEA enthusiastically accept its responsibility to make employment decisions without regard to any of the categories listed above. NAEA leadership is dedicated to ensuring the fulfillment of this policy with respect to hiring, placement, promotion, transfer, demotion, layoff, termination, recruitment advertising, pay, and other forms of compensation, training, and general treatment during employment.

NAEA recognizes and supports its obligation to reasonably accommodate employees with disabilities or religious beliefs or practices who can perform the essential functions of their positions, with or without reasonable accommodation. The association will provide reasonable accommodation to any such employee, unless doing so would impose an undue hardship on the association. If reasonable accommodation is needed, please discuss the matter with NAEA leadership.

No Harassment

The association does not tolerate harassment of our job applicants, independent contractors, volunteers, interns, employees, members, or any other professional contact by another employee, vendor, member, customer, or any third party based on any of the protected bases identified above. The association has zero tolerance for harassment and is committed to a workplace and meeting place free of any harassment.

Harassment Defined. "Harassment" as used in this policy includes disrespectful or unprofessional conduct based on any of the protected characteristics listed above. Harassment can be verbal (such as slurs, jokes, insults, epithets, gestures, or teasing), graphic (such as offensive posters, symbols, cartoons, drawings, computer displays, or emails) or physical conduct (such as physically threatening another person, blocking someone's way, etc.). Such conduct violates this policy, even if it is not unlawful. Because it is difficult to define unlawful harassment, employees, vendors, members, customers, or any third party are expected to always behave in a professional and respectful manner.

Sexual Harassment Defined. "Sexual harassment" as used in this policy may include all the above actions, as well as other unwelcome sex-based conduct (even if not motivated by sexual desire), such as unwelcome or unsolicited sexual advances, requests for sexual favors, conversations regarding sexual activities, or other verbal or physical conduct of a sexual nature.

Prohibited Conduct- Examples of conduct that violate this policy include:

- Unwelcome sexual advances, flirtations, advances, leering, whistling, touching, pinching, assault, blocking normal movement
- Requests for sexual favors or demands for sexual favors in exchange for favorable treatment
- Obscene or vulgar gestures or comments based on any protected characteristic
- Derogatory cartoons, posters, or drawings based on any protected characteristic

- Uninvited touching of a sexual nature
- Conduct or comments consistently targeted at only one gender, even if the content is not sexual
- Teasing or other similar conduct directed toward a person because of any protected characteristic

All such conduct is unacceptable in the workplace and in any work-related settings, such as business trips and business-related social functions, regardless of who is engaging in the conduct.

Reporting Complaints

If an individual believes someone has violated this policy, please bring the matter to the attention of NAEA leadership as soon as possible. If you make a complaint under this policy and do not receive a satisfactory response within five (5) business days, please contact the NAEA president.

Any member who learns of any potential misconduct related to this policy must immediately report the matter to the executive vice president, so the association can try to resolve the claim internally.

As further described below, when an employee or other individual brings a complaint under this policy, the association's complaint process ensures such complaints receive:

- The association's designation of confidentiality, to the extent possible;
- A timely response;
- An impartial and timely investigation by qualified personnel;
- Documentation and tracking for reasonable progress;
- Appropriate options for remedial actions and resolutions; and
- Timely closure.

When the association receives allegations of potential misconduct related to this policy, it will conduct a fair, timely, impartial, and thorough investigation, commensurate with the circumstances. The investigation will provide all parties appropriate due process and reach reasonable conclusions based on the evidence collected. To the extent possible, the association will endeavor to keep the reporting individual's concerns and the investigation confidential. Of course, the association cannot promise complete confidentiality because there are circumstances in which it may need to speak with others about the complaint or investigation (for example, witnesses you identify). All those associated with the association are expected to fully cooperate with association investigations. This includes, but is not limited to, maintaining an appropriate level of discretion regarding the investigation, and disclosing all information that may be pertinent to the investigation. Upon completion of the investigation, if misconduct that violates this policy is found, the association will take appropriate remedial measures and preventive action.

The association hopes that should a violation occurs, this complaint process will be utilized so steps can be taken to address concerns. Complaints may also be brought to the D.C. Office of Human Rights or the Equal Employment Opportunity Commission.

No Retaliation

The association prohibits retaliation for reporting perceived violations of this policy, requesting a reasonable accommodation, or participating in the investigation of a complaint. If someone is alleged to have violated this policy against retaliation, please notify the association immediately as provided in “Reporting Complaints” above.

NAEA Electronic and Social Media Policy

All existing association policies apply to employee use of computers, electronic communications, electronic information, and the Internet. This includes policies that deal with misuse of association assets or resources. It is a violation of National Association of Enrolled Agents policy to use computers, electronic communications, electronic information, or the Internet, in a manner that: is discriminatory harassing or obscene; constitutes copyright or trademark infringement; violates software licensing rules; is illegal; or is against National Association of Enrolled Agents policy. It is also a violation of policy to use computers, electronic communications, electronic information, or the Internet to communicate confidential or sensitive information or trade secrets.

The display of any kind of sexually explicit multimedia content, message, or document on any association computer is a violation of the association’s policy against sexual harassment. This description of prohibited usage is not exhaustive, and it is within the discretion of National Association of Enrolled Agents to determine if there has been a violation of this policy.

Employees that engage in prohibited use will be subject to discipline and/or immediate termination.

This electronic and social media policy is not intended to limit the ability of employees to discuss with other employees the terms and conditions of their employment, including such topics as wages, job performance, workload, supervisors, or staffing.

Example 1: NAEA Purview

During an active NAEA Board Meeting, Member A gets into a heated debate with Member B which escalates into Member B harassing Member A for his religion and race by making disparaging remarks. This behavior is not acceptable on a professional level and violates federal law as religion and race are protected classes. Member A makes a complaint against Member B to NAEA. NAEA can investigate this matter as it involves covered individuals during the duly authorized business of NAEA. NAEA can sanction Member B within the guidelines provided by NAEA Bylaws, procedures, and policies.

Example 2: Outside NAEA Purview

The same argument occurs between Member A and Member B, however they are not at a NAEA event, they randomly run into each other at the grocery store two weeks after the board meeting. Member A files a complaint against Member B with NAEA. NAEA cannot resolve this complaint as it did not occur during duly authorized NAEA business, activities, or events. The fact that the two individuals are members of NAEA does not give NAEA authority to investigate or rule on the incident as it was outside of NAEA business.

Example 3: NAEA Purview

NAEA sets up a Tax Help Day event at local community college. Staff member A is assisting with the event during which a NAEA vendor is providing tables and chairs for the event. Vendor gets into a discussion with staff member A and begins to comment on her appearance and suggests she might be interested in a drink and “whatever” after the event. Staff member A is insulted as she is married, and vendor’s advances are unwanted. Staff member A submits a complaint to NAEA. Because the incident involved a NAEA staff member and a vendor contracted by NAEA, during NAEA sponsored activity, the complaint can

be considered by NAEA. NAEA can sanction the vendor within the guidelines provided by NAEA Bylaws, procedures, and policies.

Example 4: NAEA Purview

Two members are seated next to each other an official board meeting in session. Member A sends a text message to member B referencing member C. The text is derisive and uses curse words and graphics to convey member A's dissatisfaction with member C's work on a committee. Member C happens to see the text on member B's phone. This is not the first time this has happened to member C who is offended by the language and upset that she is being undermined in her role on the committee. Member C submits a complaint to NAEA against member A for harassment. The abusive language of one member directed at another member during NAEA business will be investigated by NAEA and NAEA can sanction the member within the guidelines provided by NAEA Bylaws, procedures, and policies.

