

MSEA ANTI-Harassment Policy

Rationale

MSEA recognizes that it is prudent and necessary to have an anti-harassment policy in place. 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 MSEA 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

MSEA 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 MSEA business, activities, and events. Covered individuals, as defined below, who are harassed outside duly authorized business, activities, and events of MSEA, even if the harassment is inflicted by another MSEA 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 MSEA purview. In some cases, incidents of harassment that are under the purview of MSEA may be deemed so egregious that involvement of state or federal authorities may be appropriate in order to safeguard the organization and covered individuals.

Abusive Language and/or Unprofessional Behavior: MSEA strives to maintain a respectful environment that supports member activity in a safe and comfortable atmosphere. Abusive language in any form (spoken, text, email 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 MSEA Anti-Harassment policy applies to all Members, employees, affiliates, associates, Enrolled Agents of other CSEA or NAEA affiliate organizations, instructors, vendors, volunteers, and any third-party relationships with CSEA, NAEA or its Chapters. MSEA is committed to providing a work environment free of harassment, disrespectful or other unprofessional conduct. Volunteer leaders play an important role in assuring this.

MSEA Discrimination, Harassment, and Retaliation Prevention

As further described below, MSEA 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.

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 behave at all times in a professional and respectful manner.

Sexual Harassment Defined. “Sexual harassment” as used in this policy may include all of 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 you believe someone has violated this policy, please bring the matter to the attention of your Chapter President.

Any member who learns of any potential misconduct related to this policy must immediately report the matter to the Chapter President, so the Society can try to resolve the claim internally.

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

- The Society'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 Society 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 Society will endeavor to keep the reporting employee's concerns and the investigation confidential. Of course, the Society 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 MSEA are expected to fully cooperate with Society-initiated investigations. This includes, but is not limited to, maintaining an appropriate level of discretion regarding the investigation and disclosing any and all information that may be pertinent to the investigation. Upon completion of the investigation, if misconduct that violates this policy is found, the Society will take appropriate remedial measures and preventive action.

The Society hopes you will take advantage of this complaint process so we can take steps to address and resolve your concerns. However, you may also bring your complaints to the California Department of Fair Employment and Housing or the Equal Employment Opportunity Commission. You can find contact information for these agencies in the phone book or on the Internet.

No Retaliation

The Society prohibits retaliation for reporting perceived violations of this policy, requesting a reasonable accommodation, or participating in the investigation of a complaint. If you believe someone has violated this policy against retaliation, please notify the Society immediately as provided in "Reporting Complaints" above.

MSEA Electronic and Social Media Policy

All existing Society policies apply to employee use of computers, electronic communications, electronic information, and the Internet. This includes policies that deal with misuse of Society assets or resources. It is a violation of California Society 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 MSEA 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 Society computer is a violation of the Society's policy against sexual harassment. This description of prohibited usage is not exhaustive and it is within the discretion of MSEA 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: MSEA Purview

During an active MSEA 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 MSEA. MSEA can investigate this matter as it involves covered individuals during the duly authorized business of MSEA. MSEA can sanction Member B within the guidelines provided by MSEA Bylaws, procedures and policies.

Example 2: Outside MSEA Purview

The same argument occurs between Member A and Member B, however they are not at a MSEA 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 MSEA. MSEA cannot resolve this complaint as it did not occur during duly authorized MSEA business, activities or events. The fact that the two individuals are members of MSEA does not give MSEA authority to investigate or rule on the incident as it was outside of MSEA business.

Example 3: MSEA Purview

MSEA sets up a Tax Help Day event at local Community College. Staff Member A is assisting with the event during which a MSEA 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 MSEA. Because the incident involved a MSEA staff member and a vendor contracted by MSEA, during MSEA sponsored activity, the complaint can be considered by MSEA. MSEA can sanction the Vendor within the guidelines provided by MSEA Bylaws, procedures and policies.

Example 4: MSEA 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 MSEA against Member A for harassment. The abusive language of one Member directed at another Member during MSEA business will be investigated by CSEA and CSEA can sanction the Member within the guidelines provided by CSEA Bylaws, procedures, and policies.

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