

FS Policy 207-1, Employee Conduct

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Executive Summary

This Chapter describes the basic policy and principles of conduct within the Fiscal Service and sets forth the minimum standards and rules of conduct for each employee.

Purpose

The purpose of this Chapter is to establish Fiscal Service policy and general requirements relating to employee responsibilities and standards of conduct.

An employee's violation of any regulation or standard of conduct may be cause for disciplinary or adverse action ranging from verbal admonishment to removal from Federal Service. Action taken by Fiscal Service may be in addition to any penalty prescribed under statute or law.

Scope

This Chapter applies to all employees of Fiscal Service, including appointees of the Senior Executive Service. In the event of a policy conflict between the bargaining agreement and this Chapter, the bargaining agreement is the controlling document for bargaining unit employees.

Cancellations

- FMS Manual of Administration Part VII, Chapter 735, Employee Responsibilities and Standards of Conduct dated September 2009
- FMS Manual of Administration Part VII, Chapter 735 Part II, Workplace Violence dated April 2008
- BPD Personnel Directive (PDS) 735-1, Rev. 2, Employee Conduct dated January 26, 2010

References

- 5 CFR Part 733 - Political Activity – Federal Employees Residing in Designated Localities
- 5 CFR Part 734 - Political Activities of Federal Employees
- 5 CFR Part 735 - Employee Responsibilities and Conduct
- 5 CFR Part 2635 - Standards of Ethical Conduct for Employees of the Executive Branch
- 5 CFR Part 3101 - Supplemental Standards of Ethical Conduct for Employees of the Department of the Treasury
- Department of the Treasury Human Resources Issuance System Transmittal Number: 06-002 - Workplace Violence, Dated May 11, 2006
- Treasury Ethics Handbook, Dated March 2010.

This chapter supplements policies and requirements contained in the references cited above; it is not self-contained, and must be read in conjunction with the cited references and any applicable collective bargaining agreements.

Responsibilities

1. **Chief Counsel, Office of the Chief Counsel (OCC)** serves as Ethics Official for Fiscal Service with responsibility to give authoritative advice and guidance on conflicts of interest and other matters relating to standards of conduct.
2. **Human Capital Officer, Human Capital Division** is responsible for:
 - A. Coordinating the efforts of the various Fiscal Service organizations that deal with the administration of this directive.
 - B. Ensuring all employees are furnished information and guidance on the standards of conduct on an annual basis. Informing new employees of standards of conduct during New Employee Orientation. Providing departing employees an explanation of applicable post-employment restrictions.
 - C. Ensuring managers and supervisors receive training regarding standards of conduct.
 - D. Ensuring the employees have reviewed the standards of conduct and understand what is expected of them.
3. **Manager, Workforce Management and Policy Branch** is responsible for:
 - A. Administering and coordinating Fiscal Service's programs for dealing with acts of misconduct.
 - B. Providing policy guidance and interpretation necessary to administer this directive.
4. **Servicing HR Office** is responsible for:
 - A. Providing training to supervisors and managers, ensuring they know how to handle instances of misconduct.
 - B. Investigating misconduct and possible violations of the standards of conduct.
 - C. Recommending a course of action for supervisors to follow when dealing with incidents of misconduct.
 - D. Ensuring supervisors apply the policies governing conduct in a consistent manner.
 - E. Assisting managers in taking any necessary corrective actions.
5. **Director, Security Programs** is responsible for:
 - A. Investigating matters that potentially involve criminal misconduct, Information Security Breaches, workplace and/or domestic violence, and background investigations.
 - B. Responding to complaints and/or requests from the Treasury Office of Inspector General (TOIG) and Fiscal Service business owners.

C. Providing investigative reports to appropriate management officials, including Human Resources and the Office of the Chief Counsel.

6. **Managers and Supervisors** are responsible for:

- A. Identifying misconduct and taking appropriate corrective action.
- B. Applying the policies governing employee conduct consistently within their organization.
- C. Understanding the various standards of conduct.
- D. Observing these standards personally and seeing that employees know and observe them.
- E. Reporting violations of the standards to the appropriate managers and to the servicing HR Office or Security for appropriate action.

7. **Employees** are responsible for:

- A. Performing their work conscientiously and courteously and respecting the administrative authority of those directing their work.
- B. Conducting themselves at all times in a manner that is above reproach and brings credit to the employee and Fiscal Service.
- C. Observing the spirit, as well as the letter, of all applicable laws and regulations governing employee conduct including Treasury Department and Fiscal Service requirements.
- D. Familiarizing themselves with the standards of conduct and their application. Seeking information from supervisors and/or managers, the Human Capital Division, or the Office of the Chief Counsel in case of doubt or misunderstanding.
- E. Reporting promptly, through proper supervisory channels, any knowledge they have of prejudicial conduct by or against another Fiscal Service employee.
- F. Reporting promptly and directly to the Office of the Inspector General any knowledge, information, or allegation which indicates an employee or former employee may committed a criminal act (e.g. fraud against the Government, conflicts of interest, solicitation of bribes, etc.) to include but not limited to conspiring to commit an illegal act.
- G. Being aware of the consequences of violation of the laws, rules and regulations regarding conduct.
- H. Demonstrating courtesy in all of their dealings with the general public, members of Congress, and other government employees.
- I. Maintaining a professional image that is appropriate for a business office environment and the requirements of their position, bringing credit to the employee and Fiscal Service.

- J. Certifying they have reviewed the standards of conduct and understand what is expected of them.

Definitions - For purposes of understanding, the following definitions or interpretations are applicable.

1. **Adverse Action**

- A. Suspension of more than fourteen days
- B. Furlough of thirty days or less
- C. Reduction in grade
- D. Reduction in pay
- E. Removal

2. **Corrective Action** - Any action taken to correct acts of misconduct.

3. **Criminal** - Conduct which violates a public law and has been determined by verdict and judgment of a court to be a criminal act.

4. **Dishonest** - Conduct that involves an act of lying, cheating, wrongful taking of money or property, or any deceitful act or practice.

5. **Disciplinary Action**

- A. Oral admonishment confirmed in writing
- B. Reprimand
- C. Suspension of fourteen days or less

6. **Gift** - Any gratuity, favor, discount, entertainment, hospitality, loan, forbearance, or other item having monetary value.

7. **Immoral** - Conduct that is inconsistent with the rules and principles of generally accepted moral norms or standards. Immoral conduct may or may not involve a violation of law.

8. **Infamous** - Criminal conduct as defined above, and results in the disqualification to hold public office, to vote, or renders the convicted employee incompetent as a witness, or seriously and adversely affects his or her credibility as a witness except in plea bargain situations.

9. **Market Value** - The retail cost of a gift.

10. **Misconduct** - A violation of any rule, regulation, policy, directive, etc. that governs employee conduct, including those governing ethical conduct.

11. **Notoriously disgraceful** - Conduct that is widely and unfavorably known and often discussed. Such conduct results in a loss of public respect for the employee.
12. **Prejudicial** - Any act or failure to act which adversely affects or tends to affect the efficiency of the Fiscal Service and/or the public confidence in the integrity of the Fiscal Service.
13. **Solicit** - Asking for contributions by personal communication or by general announcement.
14. **Standards of Conduct** - Includes all of the various standards of conduct referenced below.
15. **Workplace Violence** - Any violent act, actually taken, attempted, or threatened against another person at a Fiscal Service work site or away from the work site if the act relates to a Fiscal Service employee's performance of official duties or if a nexus to workplace events or settings is established. Actions may include:
 - A. Intentional infliction of physical harm or attempt to inflict physical harm against another person, directly or indirectly.
 - B. Intentional damage to or an attempt to intentionally damage another's possessions or property, including government property.
 - C. Oral or written statements or other behavior which an objective, reasonable person would interpret as a threat to inflict physical harm against another or another's possessions or property, including government property.
 - D. Statements or actions that do not rise to the level of a threat, but may be reasonably perceived as being frightening, intimidating, abusive, or intended to create fear or anxiety in another.

Standard Rules of Conduct

1. **General Conduct Prejudicial to the Government** - Employees will not engage in criminal, infamous, dishonest, immoral or notoriously disgraceful conduct prejudicial to the Government.
2. **General Guidance** - Employees will avoid any involvement, action or interest, whether or not specifically prohibited by this chapter, which might result in or create the appearance of:
 - A. Using public office for private gain;
 - B. Giving preferential treatment to any person;
 - C. Impeding Government efficiency or economy;
 - D. Losing complete independence or impartiality;
 - E. Making a Government decision outside of official channels; or
 - F. Affecting adversely the confidence of the public in the integrity of the Government.

3. **Interfering with the Rights of Another** - Employees will not act, directly or indirectly, or fail to act in any manner, in any event or situation, which will interfere with or create a serious risk of interference with any right of another person, group, organizational entity, or the administration of any governmental functions without valid justification. Generally, children are not allowed in the work areas for an extended period of time as their presence adversely affects the efficiency of an office environment and heightens the risk of failed safety precautions sanctioned during the normal tour of duty. The only approval for children in the workplace occurs for special employee recognition or events (e.g., special occasions such as an employee being honored with an award may invite his/her relatives to attend or Take Your Children to Work Day).
4. **Discrimination** - Employees will not directly or indirectly authorize, permit, or participate in any official action or unofficial capacity, an event, or course of conduct in which he/she knows or should have known may improperly subject a person to discrimination, reprisal, and/or retaliation on the basis of race, color, religion, sex (including pregnancy and gender identity), national origin, political affiliation, sexual orientation, marital status, disability, genetic information, age, membership in an employee organization, retaliation, parental status, or military service.
5. **Prohibited Personnel Practices** – Management is prohibited from discriminating for and/or against an applicant for employment or an employee, through his/her authority to take, fail to take or threaten to take, or direct others to take, to recommend, or to approve any personnel action (e.g., placement, privacy, constitutional rights, infringement of due process, removal, etc.). Management is prohibited from taking or failing to take any other personnel action if the taking of or failure to take such action violates any law, rule, or regulation implementing, or directly involving the merit system principles. Management is responsible for the prevention of prohibited personnel practices and prevention of sexual harassment.
6. **Preferential Treatment** - Employees may not directly or indirectly give or allow preferred treatment for or to any person, applicant, company or organization.
7. **Violence in the Workplace** - Fiscal Service is committed to the safety of its employees, contractors, and visitors and will be managed in a manner which permits employees to perform their duties in an environment free from threatening and violent behavior. Employees will interact in a way that promotes cooperation and effective working relationships. Employees are obligated to report incidents of workforce violence to an appropriate management official.

Fiscal Service's response to incidents of workplace violence will be evaluated based on the circumstances and will include an immediate response to address the issue. The response may include barring employees, contractors, or visitors from Fiscal Service facilities pending investigation and solution of the issue. The issue may also be reported to Federal and local authorities.

8. **Giving Testimony or Participating in an Authorized Inquiry** - When directed to do so by appropriate Fiscal Service or Treasury authority, employees must testify and respond to questions truthfully, under oath or affirmation and in confidence when required, concerning matters of official interest. Failure to testify, respond to questions, or give truthful answers, under oath or affirmation and in confidence when required, may subject the employee to

removal from Federal employment or other disciplinary/adverse action. Furnishing false information may also result in criminal prosecution.

9. **Personal Communications** - Employees may not conduct personal business while on official duty.
 - A. Generally employees should not receive personal mail, telephone calls, and faxes at their offices. Emergencies or minimal use that does not interfere with the employees work, or work of surrounding employees is acceptable on an occasional basis.
 - B. Use of personal cell phones, tablets and other electronic devices should be limited to non-work times such as before and after work, breaks and lunch periods.

10. **Use of Government Equipment** – Employees are expected to conduct themselves professionally in the workplace and to refrain from using government office equipment for activities that are inappropriate or for personal reasons. Inappropriate use includes:
 - A. Any personal use that could cause congestion, delay, or disruption of service to any government system or equipment (e.g. greeting cards, chain letters, mass mailings, video, sound or other large file attachments, and continuous data streams).
 - B. Using government systems as a staging ground or platform to gain unauthorized access to other systems.
 - C. Using government equipment for activities which are illegal, inappropriate, or offensive to fellow employees or the public. Such activities include, but are not limited to: hate speech, or material that ridicules others on the basis of race, creed, religion, color, sex, disability, national origin, or sexual orientation.
 - D. The creation, download, viewing, storage, copying, or transmission of sexually explicit or sexually oriented materials; materials related to illegal gambling, illegal weapons, terrorist activities, and any other illegal activities or activities otherwise prohibited, etc.
 - E. Use for commercial purposes or in support of "for-profit" activities or in support of other outside employment or business activity (e.g. consulting for pay, sales or administration of business transactions, sale of goods or services).
 - F. Engaging in any outside fund-raising activity, endorsing any product or service, participating in any lobbying activity, or engaging in any prohibited partisan political activity.
 - G. Use for posting agency information to external newsgroups, bulletin boards or other public forums without authority. This includes any use that could create the perception that the communication was made in one's official capacity as a Federal Government employee, unless appropriate Agency approval has been obtained.
 - H. Any use that could generate more than minimal additional expense to the government.

11. Use of Government Owned or Leased Vehicles – Employees will follow all rules and regulations regarding the use of government owned and leased vehicles.

- A. Only authorized and properly licensed federal employees, in a duty status, will be permitted to ride in or drive government vehicles. Under no circumstances will employees allow family members (including spouses, children, etc.) to ride in or drive government vehicles assigned to them.
- B. Vehicles will not be used for the convenience of an employee. For example, vehicles will not be taken on shopping trips or to restaurants if adequate facilities are located within walking distance. Unauthorized stops at locations not necessary to conduct official business should be avoided.

12. Use of Social Media

- A. Employees may not use their government position or title or any authority associated with their public office in a manner that could be construed to imply Fiscal Service sanctions or endorses their personal activities.
- B. Employees can not engage in criminal, infamous, dishonest, or notoriously disgraceful conduct or any other conduct prejudicial to the Government.
- C. If an employee identifies him/herself as a Fiscal Service or Treasury employee on a personal site or page, he/she must:
 - 1) Ensure his/her title is not given more prominently than other significant biographical details;
 - 2) Refrain from displaying an official seal or image or making any statement that might suggest he/she is acting in his/her official capacity;
 - 3) Make it clear any views pertaining to Treasury matters expressed on the site or page do not represent the views of Fiscal Service, Treasury, or the United States Government; and
 - 4) Ensure the content on the site or page does not raise questions about his/her ability to perform his/her official duties in a professional and impartial manner.

13. Performance of Duty - Employees will carry out all properly assigned duties in accordance with instructions and/or reasonable standards of performance for their position and grade, in specific time limits or within such time as is reasonable under the circumstances, and in an accurate and conscientious manner. Employees will not interfere with other employees in the performance of their official duties.

14. Hours of Duty - Employees must observe designated duty hours and be punctual in reporting for work and returning from breaks and lunch period. Failure to properly follow the procedures can be cause for management to seek appropriate corrective action.

15. Leave – Leave is to be requested, approved, and used in accordance with leave policy and the negotiated agreement (for bargaining unit employees). Failure to properly follow the leave requesting procedures, to comply with management's instructions affecting a leave

decision, and/or use leave judiciously, can be cause for management to seek appropriate corrective action.

16. Safeguarding Official Information, Badges, Keys, Combinations and Doors

- A. Employees will not use, possess, store or otherwise handle or mishandle, for any purpose, any classified or sensitive official information or material without observing the proper protection requirements under the circumstances;
- B. Employees will not publish, distribute or in any way reveal, remove, conceal, alter, mutilate, obliterate or destroy any official record or material without proper authorization and will then do so, within the strict limits of the authorization; and
- C. Employees will exercise proper control and security over personal identifying information (PII), identification badges, access keys, combinations to safes and limited access doors.

17. Falsification of or Misleading Statements on Official Forms - The deliberate falsification of facts and making false claims or misleading statements on any official form or document is considered serious misconduct and will warrant disciplinary or adverse action, including criminal prosecution if appropriate. This provision covers all created documents and forms used by employees of the Federal government, Office of Personnel Management, Treasury, and the Fiscal Service. This provision also applies to the following matters:

- A. No employee shall key in his or her own personnel action or pay adjustment;
- B. No employee shall enter the personnel action(s) or pay adjustment(s) of a peer without supervisory review and approval; and
- C. No employee shall change source documents, but shall instead contact the submitting official immediately to request a corrected source document, if necessary.

18. Safety - Employees will observe all safety regulations and practices in the performance of their assigned duties and throughout the workplace and will report promptly to their supervisors any injury or accident which occurs.

19. Weapons - Employees shall not carry, use, expose, display or brandish weapons or explosives while on duty and/or on Fiscal Service property or at sponsored events or activity functions. "Weapons" for the purpose of this provision, include not only guns, explosives, and knives, but also any instrument or object which could be used as a weapon. Actions of this nature will be considered serious misconduct and will warrant severe disciplinary action and/or criminal prosecution.

20. Gambling – Employees may not conduct or participate in any gambling activity, including operating a gambling device, conducting a lottery or pool, participating in a game for money or property, or selling or purchasing a numbers slip or ticket while on Government-owned or leased property or on duty for the Government.

21. **Indebtedness** - Employees are expected to satisfy their obligations as citizens. This includes paying all just financial obligations (debts), especially Federal, State, and Local taxes, on time and as agreed.
- A. Private creditors and collectors will be denied access to employees on Fiscal Service premises for the purpose of presenting, discussing or collecting claims.
 - B. Fiscal Service will not permit itself to be placed in the position of determining the validity of contested debts.
 - C. Indebtedness to Federal, State or local governments is generally considered a more serious type of indebtedness than private debts.
22. **Gifts** - The Standards of Ethical Conduct place several restrictions on the giving and receiving of gifts by federal employees.
- A. With certain exceptions outlined in B and C below, employees may not:
 - 1) Directly or indirectly give a gift to or make a donation toward a gift for a supervisor or manager.
 - 2) Solicit a contribution from an employee for a gift to his/her, or the other employee's, supervisor or manager.
 - 3) Directly or indirectly accept a gift from an employee receiving less pay than themselves unless the employees are not in a subordinate- official superior relationship and there is a personal relationship between the two employees that would justify the gift.
 - B. General Exceptions - The following may be given to a superior by a subordinate or other employee receiving less pay:
 - 1) Items, other than cash, with an accumulated market value of \$10 or less per occasion, on recurring annual occasions such as birthdays and holidays on which gifts are traditionally given or exchanged.
 - 2) Items such as food and refreshments to be shared in the office among several employees.
 - 3) Personal hospitality provided at a residence that is of a type and value customarily provided by the employee to personal friends.
 - 4) Items given in connection with the receipt of personal hospitality if of a type and value customarily given on such occasion.
 - C. Exceptions for Special Infrequent Occasions - Examples of these occasions include retirement, resignation, transfer, marriage, illness or the birth or adoption of a child. Such occasions allow a subordinate or other employee receiving less pay to give a gift to a supervisor (not limited to \$10), to solicit for nominal donations towards a gift, or to donate towards a gift.

23. Soliciting, Selling, Canvassing or Advertising

- A. Generally, employees may not peddle, solicit, make collections, or canvas for the sale of any article or item. They may not distribute literature or advertising matter in any space occupied by Fiscal Service.
- B. Any exception to this policy must be authorized by the Assistant Commissioner of Management.
- C. Employees may not solicit financial aid from or sell tickets to persons outside of Fiscal Service for benefit of any organization of Treasury Department employees. No publication of any such organization shall contain any commercial advertising. The costs of such publications must be paid by the organization or association.
- D. Under certain circumstances employee organizations and associations may accept financial aid for conference purposes from Boards of Trade, Chambers of Commerce, Convention Bureaus, and other such organizations serving similar purposes which have followed a regular practice of furnishing financial aid to organizations that hold conventions. Permission must be obtained from the Assistant Commissioner of Management before an office within Fiscal Service accepts financial aid for convention purposes from any such organization.
- E. In locations where Fiscal Service has designated bulletin boards for employee use, employees may post personal notices for personal items for sale on a one-time basis (e.g., automobiles, boats, campers, furniture, animals, houses, property, tickets to events, etc.) and for local events of interest (e.g., community fairs or festivals, yard or garage sales, etc.).

24. Political Activity

- A. Federal employees are restricted in a number of ways from active participation in political activity. Severe penalties can result from violations. Violations of these laws are reported to the Office of the Special Counsel (OSC) to investigate and address. At a minimum, an employee found to be in violation by OSC will be disciplined.
- B. Employees may:
 - 1) Solicit, accept or receive political contributions for the multi-candidate committee of a federal labor or employee organization. The employee being solicited must not be a subordinate and must belong to the same federal labor or employee organization.
 - 2) Be candidates for public office in nonpartisan elections.
 - 3) Register and vote as they choose.
 - 4) Assist in voter registration drives.
 - 5) Express opinions about candidates and issues.
 - 6) Contribute money to political organizations.
 - 7) Attend political fund raising functions.
 - 8) Attend and be active at political rallies and meetings.
 - 9) Join and be an active member of a political party, club or organization, but not personally solicit, accept or receive political contributions.
 - 10) Sign nominating petitions.

- 11) Campaign for or against referendum questions, constitutional amendments, and municipal ordinances.
- 12) Stuff envelopes with campaign literature that includes an appeal for political contributions.
- 13) Campaign for or against candidates in partisan elections.
- 14) Make campaign speeches for candidates in partisan elections as long as the speech does not make an appeal for political contributions.
- 15) Distribute campaign literature in partisan elections.
- 16) Hold office in political clubs or parties, including serving as a delegate to a convention.
- 17) Display partisan bumper stickers on private automobiles. However, if the vehicle is used for official business, the bumper sticker must be covered.

C. Employees may not:

- 1) Use their official authority or influence to interfere with an election.
- 2) Knowingly solicit or discourage the political activity of any person who has business before the agency.
- 3) Engage in political activity while on duty.
- 4) Engage in political activity in any government office.
- 5) Engage in political activity while wearing an official uniform.

- 6) Engage in political activity while using a government vehicle.
- 7) Solicit political contributions from the general public.
- 8) Be a candidate for public office in a partisan election (with the exception of certain partially exempted communities).
- 9) Display political buttons, posters or similar items while on the job or on government property.
- 10) Sign campaign letters that include a solicitation for political contributions.
- 11) Participate, even anonymously, in phone bank solicitations for political contributions.
- 12) Use any government equipment or systems (e.g., computer, telephone, electronic mail, instant messaging) for political activity.

D. SES employees are subject to Hatch Act restrictions in effect prior to the 1994 amendments, some of which are different from those listed above.

Outside Employment and Business Activity

1. Generally, employees are not prohibited from holding outside jobs or taking part in outside business activities.
2. All employees must obtain prior written approval from an appropriate approving official before engaging in any outside employment or business activities. This applies to jobs or activities, with or without compensation, unless exempt from prior approval requirements.

The approving official is the Commissioner of Fiscal Service for requests from Deputy Commissioners. Deputy Commissioners are the approving officials for requests from Assistant Commissioners and Executive Directors and other SES employees. The Chief Counsel is the approving official for employees in his/her office. The approving official for

all other requests is the Manager (or designee) of the Human Capital Division Workforce and Policy Branch in consultation with the employee's supervisor and, if necessary, the Office of the Chief Counsel.

3. The outside employment or business activity must not:
 - A. Violate any law, Executive Order, applicable rule or regulation, or Fiscal Service or Treasury order or directive.
 - B. Interfere with the efficient performance of the employee's official duties.
 - C. Bring discredit on or cause unfavorable and justifiable criticism of the Government.
 - D. Result in a conflict of interest, or apparent conflict of interest with official duties and responsibilities.
4. Some activities/employment do not require prior written approval. These include the following types of activities:
 - A. Membership and services (including holding of office) in civic, scout, religious, educational, fraternal, social, community, veterans, and charitable organizations, including corporations, where such membership or services do not entail the management of a business-type activity;
 - B. Membership and services (including holding office) in Federal employee organizations, credit unions, and Federal employee unions, as otherwise permitted by law;
 - C. Services as a notary public (An employee may not charge or receive fees for performing notarial acts in connection with official duties or for performing a notarial act for any person during official duty hours).;
 - D. Sales to co-workers, friends, relatives, and neighbors not involving sales to, and solicitation of, the general public, provided that such sales are not solicitations of subordinates or prohibited sources, and are otherwise permitted by law (see 5 CFR § 2635.808(c) for detailed guidance);
 - E. Rental of personally-owned real or personal property;
 - F. Minor services and odd jobs for friends, relatives, or neighbors so long as it is not to the extent that is equivalent to the operation of a business (e.g. requires a license, federal tax ID number, etc.); and
 - G. Volunteer services (e.g. hospital work, Red Cross, animal shelter).
5. **Activities with Special Restrictions** - Employees or supervisors who have questions regarding the following activities should contact the Office of Chief Counsel for additional guidance:

- A. **Tax Preparation** - Employees may prepare income tax returns for other people. However, the following restrictions apply:
- 1) Federal employees are prohibited from representing another person before a Federal agency or court on any matter in which the U.S. has an interest. If a tax return is audited, the employee may not represent the taxpayer in the audit.
 - 2) An employee is prohibited from sharing in any fees that may be charged for representation against the Government. Tax preparation conducted through a partnership may present these concerns.
- B. **Teaching, Speaking and Writing** - An employee may not receive compensation from any source other than the Government for teaching, speaking or writing that relates to the employee's official duties and is conducted in his/her official capacity. Speaking, teaching, and/or writing in an official capacity must be approved in advance by an employee's supervisor, Assistant Commissioner, and the Office of Chief Counsel.
- C. **Employees in the Office of Chief Counsel** - Employees in the Office of Chief Counsel are subject to additional outside employment rules contained in 5 CFR § 3101.107 and Department of the Treasury General Counsel Directive Number 6.

Financial Disclosure Reporting

1. The Financial Disclosure Report is a mechanism for determining actual or potential conflict between an employee's public responsibilities and private interests and activities.
2. Under the Ethics in Government Act, senior officials (e.g. SES, SL, and PAS) and certain employees in confidential positions (e.g. Schedule C) must file new entrant, annual and termination public financial disclosure reports.
3. Employees at the GS-15 level and below may be required to file a confidential financial disclosure report based on his/her duties and responsibilities. Examples of these positions include: contracting, procurement, administering grants and licenses, regulating/auditing non-Federal entities, other activities having a substantial economic effect on non-Federal entities, or law enforcement. Individuals are required to report financial interests and activities, both in the United States and abroad, and financial information concerning spouses and dependent