

MISSOURI STATE BOARD OF EDUCATION AGENDA ITEM:		January 2020					
CONSIDERATION OF ADOPTION OF PERSONNEL POLICY							
STATUTORY AUTHORITY:							
Section 161.132, RSMo		<input checked="" type="checkbox"/>	Consent Item	<input type="checkbox"/>	Action Item	<input type="checkbox"/>	Report Item
STRATEGIC PRIORITY							
Efficiency and Effectiveness – Create an internal environment of continuous improvement, effective programming, and efficient business operations.							
SUMMARY							
The Department’s complete set of personnel policies was adopted by the State Board of Education on March 21, 2002. Revisions to some policies have been approved in subsequent years. A policy that now needs to be revised is included. Policy revisions have been reviewed by a committee composed of employees, executive staff, the human resources section, and legal counsel.							
RECOMMENDATION							
The Department recommends that the State Board adopt the personnel policy as presented.							



**EXECUTIVE SUMMARY OF PERSONNEL POLICY
CHANGE
REVISED JANUARY 2020**

The following is a brief explanation of changes to one Department Personnel Policy.

700-730 Tax Compliance

Revisions were made to clarify notification to the employee for noncompliance with state income tax filing or payment. Additionally, language was added to include a second notification (i.e., reminder) to the employee approximately two weeks before the 45-day deadline for compliance with state statute and to clarify the hiring supervisor will also receive the second notification.



PERSONNEL POLICIES AND PROCEDURES

Adoption Date:	Approved By: State Board of Education
Policy No: 700-730	Section: Employee Separation
Pg. 1 of 2	Subject: Tax Compliance

I. PURPOSE

For Department employees to maintain state income tax compliance with ~~the Missouri Revised Statute Chapter 105, s~~Section 105.262, RSMo.

II. SCOPE

This policy applies to all Department employees.

III. POLICY

- (A) As a condition of continued employment with the State of Missouri, all persons employed full-time, part-time, or on a temporary or contracted basis by the Department shall file all state income tax returns and pay all state income taxes owed.

IV. PROCEDURES

- (A) ~~The Commissioner of Education will receive annually from the Missouri Department of Revenue a~~ sends to the Commissioner of Education an annual report of employees ~~not in compliance~~ who have not filed a state income tax return or paid taxes owed under that taxpayer number. Employees included in this report are in violation of Section 105.262, RSMo. ~~The report lists those employees that have not filed their state income tax return or paid taxes owed under that taxpayer number.~~
- (B) ~~The report will be provided to the Department's central Human Resources office. Each employee named in the Department of Revenue report will receive written notice of the tax issue from~~ The central Human Resources office, or designee, will notify the employee in writing of the tax issue. via encrypted email, mail or hand delivery. ~~The employee will be directed to contact the Missouri Department of Revenue with any questions. Upon notification, from Human Resources. The~~ employee will have forty-five (45) calendar days to satisfy the tax liability or provide Human Resources with a copy of a payment agreement approved by the Director of Revenue. Payment plans may be in the form of a payroll deduction or as otherwise agreed by the Department of Revenue.
- (C) If an employee does not provide documentation of compliance within thirty (30) calendar days, the Human Resources office, or designee, will send a second notice to

the employee. The employee's hiring supervisor will receive a copy of the second notice.

- (D) ~~Failure~~ If the employee fails to satisfy the tax liability or provide Human Resources with a copy of a payment agreement approved by the Director of Revenue within the forty-five (45) calendar days, ~~will result in immediate dismissal of~~ the employee shall be immediately dismissed from employment with the Department.
- (E) If an employee voluntarily suspends or terminates an approved payment agreement without the approval of the Director of Revenue before the tax liability is satisfied, the employee shall be immediately dismissed from employment with the Department.