

**PART I – TABLE OF CONTENTS**  
**TAX BUSINESS PERSONNEL BEST PRACTICES**

<b>1. RECRUITING &amp; TRAINING TAX PREPARERS</b>	<b>3</b>
Introduction, Today's Personnel Challenge	4
Identifying the Best Tax Preparer Prospects	5
Sources of Good Tax Preparer Prospects	5-7
Training Tax Preparers	7
How to set up a Tax School	7
The Course Curriculum	7-8
Instructional Materials	8
The Classroom	8
Your Plan to Recruit Students	8
Alternatives to Operating Your Own Tax School	9
Guerilla Tactics	9-10
Conclusion	10
<b>2. MOTIVATING &amp; RETAINING TAX PREPARERS</b>	<b>11</b>
Introduction	12
Operating Systems	12
Employment Agreement	12
Training	13
Tools to Do the Job	13
Office Atmosphere	13
Support	14
Corporate Culture	14
Compensation	14
Benefits	15
Recognition	15
Communication	15-16
Empowerment	16
Leadership	16
Having Fun	17
Summary	17
<b>3. HIRING SEASONAL TAX PREPARERS</b>	<b>18</b>
Introduction	19
People Skills	19
Tax Knowledge	19
Availability	20
Conflicts of Interest	20
Taking On Your Competitors' Problems	20
Finding Good Tax Preparers	21
Other Considerations	21
Conclusion	21
<b>4. EMPLOYEE REWARDS &amp; RECOGNITION</b>	<b>22-23</b>
About the author	24

**PART II - TABLE OF CONTENTS**  
**PRE-EMPLOYMENT HIRING PROCEDURES**

Creating Job Descriptions	3
Job Descriptions	4
Income Tax Manager & Trainer	5
Office Manager	6
Tax Office Associate	7
Small Business Accounting Division Manager	8
Advertising for Tax Office Employees	9
Sample Announcement on Job Openings	10
Sample Letter to Local Employment Agency Director	11
Employment Inquiry Telephone Screening Interview Form	12
Pre-Employment Interview Guidelines (Legal & Illegal Questions)	13
Employer Obligations (Courtesy of Karen S. Elliott, Esq.)	
Notice Concerning the Americans With Disabilities Act (ADA) Amendments Act of 2008 taken from the U.S. Equal Employment Opportunity Commission	
ADA Interviewing Guidelines	14-15
Test of Basic Tax Knowledge	16-19
Employee Interview Process	20
Interview Questions	21
Applicant's Availability and Office Preference Form	22
Background Checking	23
Most Common Employer Mistakes	24-25

## **PART III - TABLE OF CONTENTS**

### **PRE-EMPLOYMENT HIRING PROCEDURES**

(For New Hire Packets)

#### Forms

- Employment Package Checklist
- Application for Employment
- Disclosure Statement
- New Hire Information
- Personal Data Information Sheet
- Authorization Agreement for ACH Direct Deposit or Payroll
- Child Support Disclosure
- 2011 & 2012 Attendance Records
- 2011 & 2012 Holiday
- Vacation Request Form

#### Government Required Forms:

- New I-9 Form Required as of August 7, 2009 - (This has to be updated with the new I-9 Form revised 3/18/13)
- Form I-9 Instructions
- Form I-9 Employment Eligibility Verification - Page 1
- Lists of Acceptable Documents - Page 2
- Form I-9 Employer Questions and Answers
- Form W-4 Federal & State

(All the Government Forms regarding the I-9 need replacing as they were changed this year)

**PART IV - TABLE OF CONTENTS**  
**EMPLOYEE TRAINING & COMMUNICATION**

**EMPLOYEE TRAINING**

Goals for Training	4-1
Training Prior Employees	4-2
Training New Employees	4-3 to 4-4

**PART V - TABLE OF CONTENTS**  
**INCOME TAX PRACTICE PERSONNEL HANDBOOK**

Purpose of This Handbook .....6  
 Receipt & Acknowledgment of the Personnel Handbook.....7  
 Welcome.....8  
 You're Part of Our Team .....8  
 Your Various Benefits .....9  
 About Our Company.....10  
 Guiding Principles .....10  
 Our Company Philosophy.....10  
     Mission & Guiding Principles.....10  
 Peoples Biography .....11  
 What Makes Peoples Different .....11  
 Peoples Triple Guarantee.....11  
 Peoples' Executive Management Team ..... 12-13  
 What You Can Expect From Our Company.....14  
 What the Company Expects From You.....14

**SECTION I - EMPLOYMENT**

**Personnel Administration** ..... 15  
 Personnel Records.....15  
  
**Employment Classifications**..... 16  
 Full-Time Employees.....16  
 Part-Time Employees.....16  
 Temporary Employees .....16  
 "Non-Exempt" and "Exempt" Employees .....16

**SECTION II - EMPLOYMENT PRACTICES**

Anniversary Date.....17  
 Aptitude & Ability Tests.....17  
 Employment At Will .....17  
 Business Hours .....17  
 Confidential Information..... 17-18  
 Credit Investigation.....18  
 Customer Relations.....18  
 Driver's License & Driving Record .....18  
 Traffic Violations.....19  
 Equal Employment Opportunity .....19  
 Former Employees .....19  
 Harassment.....19  
     What is Harassment ..... 19-20  
     Responsibility .....20  
     Reporting.....20  
 Health Examinations .....20  
 How You Were Selected .....20  
 Job Descriptions.....20  
 Knowledge of Our Company .....21  
 Non-Compete Agreement.....21  
 Outside Employment.....21

Proof of U.S. Citizenship and/or Right to Work .....	21
Security Checks .....	21
Spouse Accepts Employment from a Competitor.....	21
Spouse Works for a Competitor.....	21

<b>Standards of Conduct</b> .....	22
Disciplinary Actions .....	22-24
Discipline Deactivation .....	25
Dismissal .....	25

### **SECTION III - COMPENSATION & PERFORMANCE**

<b>Wage &amp; Salary Policies</b> .....	26
Basis for Determining Pay .....	26
Deductions from Paycheck (Mandatory) .....	26
Error in Pay .....	26
Overtime Pay – Non-Exempt Employees Only .....	26
Pay Period & Hours.....	26
Pay Cycle .....	27
Direct Deposit Option .....	27
Reporting Time Pay -- Inclement Weather & "Acts of God" .....	27
Snow Closings .....	27
Termination & Severance Pay .....	27
Timecards/Records - Non-Exempt & Exempt Employees.....	28
Wage Assignments (Garnishments) .....	28
Compensation Reviews.....	28

<b>Work Schedule</b> .....	29
Attendance .....	29
Absence or Lateness.....	29
Excessive Absenteeism or Lateness .....	29
Record of Absence or Lateness .....	29-30
Flextime Option .....	30
Lunch Period .....	30
Office Closes after Starting Time (Non-Exempt Only).....	30

### **SECTION IV - BENEFITS**

Eligibility for Benefits .....	31
Medical Insurance .....	31
Continuing Professional Education Seminars .....	31

<b>Paid Leaves of Absence</b> .....	32
Non-Exempt Employees.. .....	32
Exempt Employees .....	32
Holidays .....	32
Part-Time Employee Holiday Policy.....	32
Recognized Holidays .....	32
Additional Holiday Policies.....	33
Vacations .....	34
Amount of Vacation .....	34
Additional Vacation Policies.....	34
Part-Time Employee Vacation Policy.....	35

Scheduling Vacation Time .....	35
Other Paid Leaves .....	35
Bereavement Leave .....	35-36
Jury Duty/Court Testimony Leave .....	36
Sick Leave .....	37
No Sick Leave Carryover .....	37

<b>Unpaid Leaves of Absence</b> .....	38
FMLA Qualifications .....	38
Disability Leave (Including Pregnancy) .....	38-39
Election Day .....	39
Military Leave .....	39
Military Reserves or National Guard Leave .....	39
Personal Leave .....	40
Accepting Other Employment or Going into Business While on Leave of Absence .....	40

<b>Government Required Coverage</b> .....	41
Workers' Compensation .....	41
Unemployment Compensation .....	41
Social Security/Medicare .....	41

<b>Other Benefits</b> .....	41
Annual Party .....	41
Credit Union Membership .....	41

## **SECTION V - OTHER PRACTICES**

Communications .....	42
Computer Use and Security .....	42
Ownership and Use .....	42-43
Transportable Computers and Information Systems .....	43-44
Data Content and Dissemination .....	44
Use of Encryption .....	44
Virus Detection .....	45
Personal Software .....	45
Non-Employee Users and Network Connections with Outside Organizations .....	45
Computer Security Awareness .....	46
Instant Messaging .....	46
Internet Use .....	46
E-Mail and E-Mail Notices .....	46-47
Information Systems Account .....	47
Personal Phone Calls .....	47
Cell Phones .....	47
Teleworking Policy .....	48-49
Teleworking Criteria Evaluation .....	50-51
Community Activities .....	52
Company Meetings .....	52
Computer Software (Unauthorized Copying) .....	52
Contributions .....	53
Department Meetings .....	53
Dress Code/Personal Appearance .....	53
Employee Referral .....	54
Exit Interviews .....	54
Expense Reimbursement .....	54

Gifts.....	54
Grievances .....	54
Resolving Problems .....	55
Housekeeping .....	55
Inspection of Packages .....	55
Layoffs .....	55
Life-Threatening Illnesses .....	55-56
Open Door Policy & Counseling .....	56
Parking.....	56
Payroll Advance .....	56
Promotion Policy .....	57
Property & Equipment Care.....	57
Recycling, Waste Prevention & Conservation.....	58
Recycling Program .....	58
References.....	58
Resignation .....	59
Security .....	59
Service Awards .....	59
Smoking .....	60
Solicitation, Distribution of Literature .....	60
Substance Abuse .....	60
Suggestions & Ideas .....	61
Supervisors .....	61
Theft.....	61-62
Penalty Clause .....	62
Policy Violations .....	62
Suggestion/Improvements.....	63