



PART I

TAX BUSINESS PERSONNEL BEST PRACTICES



Contents

- Recruiting And Training Tax Preparers3
 - Today’s Personnel Challenge.....3
- Identifying the Best Tax Preparer Prospects3
 - Sources of Good Tax Preparer Prospects.....4
 - Training Tax Preparers.....6
- Alternatives to Operating Your Own Income Tax School8
 - Guerilla Tactics.....8
 - Conclusion9
- Hiring Seasonal Tax Preparers10
 - People Skills.....11
 - Tax Knowledge.....11
 - Availability12
 - Conflicts of Interest.....12
 - Taking On Your Competitors’ Problems12
 - Finding Good Tax Preparers12
 - Other Considerations13
 - Summary.....13
 - Appendices13
- Appendix 114
 - 12 Advantages of a Career as a Tax Pro15
- Appendix 217
 - 12 Low-cost Ways to Recruit Tax School Students.....17
- MOTIVATING AND RETAINING TAX PREPARERS19
 - Employment Agreement.....19
 - Training19
 - Tools to do the Job.....20
 - Office Atmosphere.....20
 - Support.....20
 - Corporate Culture.....21
 - Compensation21
 - Benefits21
 - Recognition22
 - Communication22
 - Empowerment22
 - Leadership23
 - Having Fun.....23
 - Summary.....23
- Employee Rewards & Recognition:25
 - By Charles E. McCabe25



PART II

PRE-EMPLOYMENT HIRING PROCEDURES



Contents

| | |
|---|----|
| Creating Job Descriptions | 3 |
| Hiring A Replacement For An Employee Who Has Left The Company | 3 |
| Job Descriptions..... | 3 |
| Income Tax Manager..... | 3 |
| Office Manager | 3 |
| Tax Office Associate..... | 3 |
| Small Business Accounting Division Manager..... | 3 |
| Job Description | 4 |
| Job Description | 5 |
| (Exempt Salaried Position) | 5 |
| Job Description | 6 |
| Job Description | 7 |
| Small Business Accounting Division Manager..... | 7 |
| (Exempt Salaried Position) | 7 |
| Advertising For Tax Office Employees: | 8 |
| Tax Preparers/Office Manager | 8 |
| Experienced Tax Professionals..... | 8 |
| Sample Announcement..... | 9 |
| (Mailed To Local Enrolled Agents And Other Tax Professionals)..... | 9 |
| Job Openings For Tax Professionals..... | 9 |
| Sample Letter To Local Employment Agency Director | 10 |
| Employment Inquiry..... | 11 |
| Previous Employment As A Tax Preparer:..... | 11 |
| Pre-Employment Interview Guidelines | 12 |
| Americans With Disabilities Act (Ada) | 13 |
| Interviewing Guidelines..... | 13 |
| Employee Interview Process | 17 |
| Interview Questions..... | 18 |
| West End..... | 19 |
| Background Checking | 20 |



PART III

PRE-EMPLOYMENT HIRING PROCEDURES

EMPLOYMENT PACKAGE (For New Hire Packets)



Contents

| | |
|---------------------------------------|----|
| Employment Package | 3 |
| (For New Hires)..... | 3 |
| Employment Forms – Required..... | 3 |
| Employment Forms – Optional..... | 3 |
| Informational | 3 |
| Disclosure Statement | 9 |
| Acknowledgement..... | 9 |
| New Hire Information..... | 10 |
| Completed Paperwork..... | 10 |
| Personal Data Information Sheet | 11 |
| Authorization Agreement..... | 12 |
| Child Support Disclosure..... | 13 |
| Attendance Records..... | 15 |
| 2018 Holiday Schedule | 17 |
| 2019 Holiday Schedule | 22 |
| Vacation Request..... | 23 |
| Government Required Forms..... | 25 |



PART IV

EMPLOYEE TRAINING & COMMUNICATION

Contents

| | |
|---|---|
| Goals for Training..... | 3 |
| Training Prior Employees | 4 |
| Training New Employees | 5 |
| Training New Employees (continued)..... | 6 |



PART V

INCOME TAX PRACTICE

PERSONNEL HANDBOOK

Contents

| | |
|--|----|
| Contents..... | 2 |
| Purpose of This Handbook | 7 |
| Notice..... | 7 |
| Receipt & Acknowledgment of the Personnel Handbook | 9 |
| Welcome | 11 |
| You're Part of Our Team | 11 |
| Your Various Benefits with Our Company | 11 |
| About Our Company | 12 |
| Guiding Principles:..... | 12 |
| Our Philosophy | 12 |
| Guiding Principles:..... | 12 |
| Peoples Income Tax | 13 |
| What makes Peoples Different? | 13 |
| Peoples Triple Guarantee:..... | 13 |
| Peoples' Executive Management Team:..... | 14 |
| What You Can Expect from Our Company | 16 |
| What the Company Expects from You..... | 16 |
| SECTION I - EMPLOYMENT | 17 |
| Personnel Administration..... | 17 |
| Personnel Records | 17 |
| EMPLOYMENT CLASSIFICATIONS | 18 |
| Full-Time Employees | 18 |
| Part-Time Employees | 18 |
| Temporary Employees..... | 18 |
| "Non-Exempt" and "Exempt" Employees..... | 18 |
| SECTION II - EMPLOYMENT PRACTICES | 19 |
| Anniversary Date | 19 |
| Aptitude & Ability Tests..... | 19 |
| Employment at Will | 19 |
| Business Hours..... | 19 |
| Confidential Information..... | 19 |
| Credit Investigation | 20 |
| Customer Relations | 20 |
| Driver's License & Driving Record | 20 |
| Traffic Violations | 20 |
| Equal Employment Opportunity | 21 |
| Former Employees | 21 |
| Harassment | 21 |
| What Is Harassment? | 21 |
| Responsibility..... | 21 |
| Reporting | 22 |
| How You Were Selected..... | 22 |
| Job Descriptions | 22 |
| Knowledge of Our Company..... | 22 |
| Non-Compete Agreement..... | 23 |
| Outside Employment | 23 |
| Proof of U.S. Citizenship and/or Right to Work..... | 23 |
| Security Checks..... | 23 |
| Spouse Accepts Employment from a Competitor | 23 |

| | |
|--|----|
| Spouse Works for a Competitor | 23 |
| Standards of Conduct | 24 |
| Disciplinary Actions | 24 |
| The Discipline Policy applies to all regular employees..... | 25 |
| <i>Step One: Verbal Reminder</i> | 26 |
| <i>Step Two: Written Reminder</i> | 26 |
| <i>Step Three: Decision-Making Leave</i> | 26 |
| <i>Formal Suspension</i> | 26 |
| Discipline Deactivation | 27 |
| Dismissal | 27 |
| SECTION III - COMPENSATION & PERFORMANCE | 29 |
| Wage & Salary Policies | 29 |
| Basis for Determining Pay | 29 |
| Deductions from Paycheck (Mandatory)..... | 29 |
| Error in Pay..... | 29 |
| Overtime Pay-- Non-exempt Employees Only | 29 |
| Pay Period & Hours | 29 |
| Pay Cycle | 29 |
| Direct Deposit Option: | 30 |
| Reporting Time Pay -- Inclement Weather & "Acts of God"..... | 30 |
| Snow Closings | 30 |
| Termination & Severance Pay | 30 |
| Timecards/Records - (Non-exempt Employees)..... | 30 |
| Timecards/Records - (Exempt Employees)..... | 31 |
| Wage Assignments (Garnishments)..... | 31 |
| Compensation Reviews | 31 |
| Work Schedule..... | 31 |
| Attendance | 31 |
| Flextime Option | 32 |
| Office Closes after Starting Time – (Non-Exempt Only)..... | 33 |
| SECTION IV - BENEFITS | 35 |
| Eligibility for Benefits | 35 |
| Continuing Professional Education Seminars | 35 |
| Paid Leaves of Absence | 35 |
| Holidays..... | 35 |
| Part-time Employee Holiday Policy..... | 35 |
| Recognized Holidays..... | 36 |
| Additional Holiday Policies: | 36 |
| Vacations | 37 |
| Amount of Vacation | 37 |
| Additional Vacation Policies: | 37 |
| Part-time Employee Vacation Policy..... | 38 |
| Scheduling Vacation Time | 38 |
| Other Paid Leaves | 38 |
| Bereavement Leave..... | 38 |
| Jury Duty/Court Testimony Leave | 39 |
| Sick Leave | 39 |
| No Sick Leave Carryover..... | 40 |
| Unpaid Leaves of Absence..... | 40 |
| FMLA QUALIFICATIONS | 40 |
| Disability Leave (Including Pregnancy) | 41 |

| | |
|---|----|
| Election Day..... | 41 |
| Military Leave..... | 42 |
| Military Reserves or National Guard Leave | 42 |
| Personal Leave..... | 42 |
| Accepting Other Employment or Going into Business While on Leave of Absence | 42 |
| Government Required Coverage | 42 |
| Workers' Compensation | 42 |
| Unemployment Compensation | 43 |
| Social Security/Medicare | 43 |
| Other Benefits..... | 43 |
| Credit Union Membership..... | 43 |
| Affordable Care Act - from the SBA.Gov | 44 |
| Employers with Fewer Than 25 Employees | 44 |
| Key Provisions Under the ACA for Employers with Fewer Than 25 Employees | 44 |
| SECTION V - OTHER PRACTICES | 47 |
| Communications | 47 |
| Computer Use and Security..... | 47 |
| Ownership and Use | 47 |
| Transportable Computers and Information Systems | 48 |
| Data Content and Dissemination | 49 |
| Use of Encryption | 49 |
| Virus Detection | 49 |
| Personal Software | 50 |
| Non-Employee Users and Network Connections with Outside Organizations | 50 |
| Computer Security Awareness | 50 |
| Instant Messaging..... | 50 |
| E-Mail & E-Mail Notices | 51 |
| Information Systems Account..... | 51 |
| Personal Phone Calls | 52 |
| Cell Phones | 52 |
| Teleworking Policy | 52 |
| Policy Statement..... | 52 |
| Employees to Whom Policy Applies | 52 |
| Procedure | 52 |
| Community Activities | 57 |
| Company Meetings..... | 57 |
| Computer Software (Unauthorized Copying)..... | 57 |
| Contributions..... | 57 |
| Department Meetings | 58 |
| Dress Code/Personal Appearance | 58 |
| Employee Referral..... | 59 |
| Exit Interviews..... | 59 |
| Expense Reimbursement | 59 |
| Gifts | 59 |
| Grievances..... | 59 |
| Resolving Problems..... | 59 |
| Office Housekeeping | 61 |
| Inspection of Packages | 61 |
| Layoffs | 61 |
| Life-Threatening Illnesses | 61 |
| Open Door Policy & Counseling | 62 |

| | |
|--|----|
| Parking | 62 |
| Payroll Advance..... | 62 |
| Promotion Policy..... | 62 |
| Property & Equipment Care..... | 63 |
| Recycling, Waste Prevention & Conservation | 63 |
| Recycling Program | 63 |
| References | 64 |
| Resignation..... | 64 |
| Security..... | 64 |
| Smoking..... | 65 |
| Solicitation, Distribution of Literature | 65 |
| Substance Abuse | 65 |
| Definitions: | 65 |
| Suggestions & Ideas..... | 66 |
| Supervisors..... | 66 |
| Theft | 66 |
| Penalty Clause | 67 |
| Policy Violations | 67 |
| Employee Social Networking Policy | 67 |
| Suggestions/Improvements | 69 |