



**Volunteer
Handbook and
Reference
Manual**



Dear Volunteer,

Welcome to Tax-Aid! Thank you for joining our team. You are now a member of an exceptional Bay Area organization that has established an outstanding reputation for client service. Your energy and achievements directly impact our community by increasing the financial stability of thousands of families and individuals. Over 1,000 Tax-Aid Volunteers donate their efforts to our cause each year. It is our hope that your volunteer experience will be a rewarding and enjoyable opportunity.

The Volunteer Handbook and Reference Manual provides answers to many of the questions you may have about being a Tax-Aid volunteer. It covers policies and procedures, and our mutual responsibilities. You are responsible for reading and understanding the Volunteer Handbook, and for adhering to the Volunteer Program policies and procedures. If anything is unclear, please discuss the matter with the program manager, Minnie Sage.

The information included in the Volunteer Handbook and Reference Manual may change. Every effort will be made to keep you informed of any changes.

The personal satisfaction gained from a job well done is one reason many people enjoy volunteering. Career development, community service, and enjoying the company of others are additional benefits of your involvement. Tax-Aid is dedicated to doing its part to assure you have a satisfying volunteer experience.

Thank you for giving your time and talent to help others. We appreciate your interest and commitment and hope that you find volunteering with Tax-Aid a positive and rewarding experience.

Sincerely,

Louise Carroll, Executive Director
Minnie Sage, Program Manager

Tax-Aid
55 Second Street
Suite 1400
San Francisco, CA 94105
Tax-Aid Fax: 415 963 8130
e-mail: US-Tax-Aid@kpmg.com

Louise Carroll
Executive Director
Phone: 415 963 8911
e-mail: louisecarroll@kpmg.com

Minnie Sage
Program Manager
Phone: 415 963 5133
e-mail: msage@kpmg.com

C ontents

| | |
|---|----|
| Purpose of This Handbook and Reference Manual..... | 5 |
| About Tax-Aid | 6 |
| Background | 6 |
| Tax-Aid Volunteers | 6 |
| About the Volunteer Program | 8 |
| Role of the Volunteer Management Team..... | 8 |
| Dual Role of Tax-Aid Volunteers and Employees | 8 |
| Definition | 8 |
| Key Principles of Volunteerism..... | 8 |
| Diversity..... | 9 |
| Volunteer Rights | 9 |
| Your Responsibility as a Volunteer | 9 |
| What You Can Expect Tax-Aid to Provide for You..... | 10 |
| Volunteer Policies..... | 11 |
| Volunteer Application..... | 11 |
| Volunteer Agreement and Release of Liability..... | 11 |
| Equal Volunteering Opportunity..... | 11 |
| Youth Volunteer and Service Learning..... | 11 |
| Volunteer Records, References and Privacy..... | 11 |
| Emergency Contact Information | 12 |
| Dates of Service | 12 |
| Tracking Volunteer Hours | 12 |
| Absences and Tardiness | 12 |
| Role of Supervisors..... | 12 |
| Job Descriptions..... | 13 |
| Change of Placement | 13 |
| Training..... | 13 |
| Conflict of Interest | 13 |
| Confidential Information..... | 14 |
| Client and Customer Relations | 15 |
| Harassment..... | 15 |
| Standards of Conduct..... | 15 |
| Dismissal..... | 16 |
| Disciplinary Actions | 17 |
| Performance Feedback..... | 17 |
| Dispute Resolution..... | 17 |
| Leaving Your Volunteer Assignment | 18 |

| | |
|---|----|
| Exit Interviews | 18 |
| Risk Management..... | 20 |
| Workplace Safety and Security..... | 20 |
| Injuries While Volunteering..... | 20 |
| Workers' Compensation and On-the-Job Injury..... | 20 |
| Insurance Coverage..... | 21 |
| Limitation on Liability for Volunteers | 21 |
| Property and Theft | 21 |
| Return of Property..... | 21 |
| Other Policies..... | 22 |
| Dress Code | 22 |
| Expense Reimbursement..... | 22 |
| Smoking | 22 |
| Drug-Free Environment | 22 |
| Software | 22 |
| Non-Solicitation/Distribution of Literature | 23 |
| Representing Tax-Aid..... | 23 |
| Media Inquiries | 23 |
| Volunteer Agreement and Release of Liability..... | 24 |
| Volunteer Agreement..... | 24 |
| Volunteers Under the Age of 18 | 24 |
| Safety | 25 |
| Photo Release..... | 25 |
| Workers' Compensation | 25 |
| Release of Liability | 26 |
| Code of Conduct | 28 |
| Tax-Aid Code of Conduct Certification and Disclosure..... | 29 |

Purpose of This Handbook and Reference Manual

As a new (or returning) Tax-Aid volunteer you will encounter new situations and will need to become familiar with new surroundings. Your fellow volunteers and the staff—especially your site manager and the program manager — want to help you get off to a good start. Feel free to ask them for help concerning anything you do not understand.

One of the first things you should do is carefully read this Handbook and Reference Manual. It is designed to answer many of your questions about our volunteer program and to inform you about Tax-Aid's history, philosophy, practices, and policies.

Although no handbook can answer every question, we have attempted to cover the major points of volunteering with Tax-Aid. This handbook will serve as a guide to your service; it is not the final word in all cases. Individual circumstances may call for individual attention. **If you have any questions about your volunteer experience, you are encouraged to discuss them with your Volunteer Supervisor and/or the Program Manager.**

Tax-Aid depends on its volunteers: your success is our success. We believe you will enjoy your volunteer work, Tax-Aid clients, and your fellow volunteers.

About Tax-Aid

Background

Tax-Aid is a 501(c)(3) nonprofit organization founded in 1988 by a coalition of accountants and lawyers. For the past two decades, with the generous support of its donors, Tax-Aid has reached out to working families in need and supported their path toward economic security and financial self-sufficiency. Tax-Aid was founded out of a desire to increase the Bay Area take-up rate of the Earned Income Tax Credit (EITC) and to promote savings and asset building for low income working families. The EITC helps move families off welfare by rewarding work. Since becoming law, the EITC has helped lift more families out of poverty than any other antipoverty program. Tax-Aid's mission is to provide free income tax preparation to low-income families throughout the Bay Area.

In 2011 Tax-Aid prepared returns for 4,145 taxpayers generating total refunds of \$4,923,349. Some refunds were over \$4,500. Tax-Aid also serves as the lead agency for the United Way of the Bay Area's "Earn It! Keep It! Save It!" campaigns in San Francisco and San Mateo counties and coordinated an additional 211 free tax preparation programs. In 2011 the combined campaigns served over 51,960 clients helping them to receive more than \$57,206,000 in federal and state refunds.

Tax-Aid Volunteers

Tax-Aid has a reliable and skilled network of volunteers who consistently provide thousands of hours of volunteer service to our Bay Area community. Tax-Aid's volunteers come from all types of organizations and professional backgrounds. As a volunteer, your contributions, dedication, and commitment are vital to our growth. Each volunteer opportunity, although different, contributes an important part to the organization as a whole. Tax expertise is always critically needed, but there are also jobs that do not require any technical knowledge. You will find a complete description of all the types of trainings that Tax-Aid offers on our website. Volunteers are asked to attend a few training sessions, depending on their level of experience, and to volunteer for at least two sessions. Most Tax-Aid volunteers donate around eight hours over a few weeks. Tax-Aid volunteers come back again and again—motivated by the gratitude of the families they have helped.

Tax-Aid volunteers also include accounting and law students from many local colleges and universities. Many students fulfill graduation requirements for community service through

Tax-Aid. Students enjoy networking with professionals from many Bay Area firms that may be their future employers.

About the Volunteer Program

Role of the Volunteer Management Team

The productive involvement of volunteers requires a planned and organized effort. The function of Tax-Aid's Volunteer Management Team is to provide a central coordinating point for effective volunteer placement and to direct and assist volunteer and employee efforts jointly to provide more productive services. Volunteer Management shall also bear responsibility for maintaining liaison with other volunteer programs in the community and assisting in community-wide efforts to recognize and promote volunteering. Volunteer Management shall bear primary responsibility for planning for effective volunteer deployment, for assisting staff in identifying productive and creative volunteer roles, for recruiting suitable volunteers, and for tracking and evaluating the contributions of volunteers to the organization.

Dual Role of Tax-Aid Volunteers and Employees

At times, Tax-Aid employees may desire to volunteer for the organization. Exempt employees may volunteer for Tax-Aid. However, because of the overtime requirements of the Fair Labor Standards Act, nonexempt employees may only volunteer for Tax-Aid in certain limited circumstances. Specifically, a non-exempt employee is not permitted to volunteer his or her time to Tax-Aid except when all of the following conditions have been met: (1) The service is entirely voluntary with no promise of advancement or penalty for not volunteering — that is, it is not coerced; (2) The volunteer work is sufficiently distinct from, and in a different capacity than, the work for which the non-exempt employee is paid. For example, a non-exempt employee who teaches any courses as part of his or her usual job functions may not “volunteer” to teach other courses; and (3) The volunteer neither expects to receive pay/wages for the volunteer work. Any employee who wishes to volunteer services for Tax-Aid must speak to his or her supervisor or the Executive Director before performing any volunteer service. Additionally, these employees must also submit a completed volunteer application and volunteer authorization form before performing any volunteer service.

Definition

A Tax-Aid volunteer is any person who, beyond the responsibilities of paid employment, freely assists Tax-Aid in the accomplishment of its mission without expectation or receipt of compensation.

Key Principles of Volunteerism

- We can broaden our nation's volunteer force by removing barriers to volunteering.

- Volunteers are not “free.”
- Volunteers contribute more than meets the eye.
- “Volunteer” does not mean “Amateur.”
- Volunteers and the organization they serve must meet each other’s expectations.
- Volunteers must never be exploited.
- Volunteers make excellent middle and senior managers.
- When recruiting volunteers, it is more important to place the right person in the right job than to attract volunteers at random.
- Everyone benefits when nonprofit organizations collaborate.

Diversity

Tax-Aid aims to fulfill its mission by providing an inclusive volunteer environment. Tax-Aid is a stronger organization for embracing those who share its commitment. Tax-Aid also understands the importance of reaching out to non-traditional communities that are not aware of Tax-Aid and its mission.

Volunteer Rights

Each volunteer is viewed as an important part of Tax-Aid. The following are rights under the Volunteer Protection Act of 1997:

- Volunteers are to be treated with respect and courtesy.
- Volunteers are to receive proper training for the job to be done.
- Volunteers are not to be discriminated against because of race, ethnicity, religion, gender, age, handicap, marital status, family, or sexual orientation.
- Volunteers will receive information on issues regarding liability and other concerns.
- Volunteers will be treated as co-workers.
- Volunteers will know as much about the organization as possible.
- Volunteers will be evaluated.
- Volunteers will be recognized for their efforts in providing program services.

Your Responsibility as a Volunteer

- Be realistic and candid in accepting your assignment, taking into consideration your interests, skills and availability, as well as the needs of Tax-Aid.

- Learn your volunteer assignment as well as you can by completing all required training, asking questions and staying in touch with your supervisor.
- Contribute to Tax-Aid by being reliable and dependable in doing your job and working with your co-workers.
- Follow all policies and guidelines of Tax-Aid, sign a Code of Conduct, observe confidentiality when needed, and engage in appropriate public behavior at all times.
- Participate in the feedback process by letting us know how you feel about your volunteer experience and by giving constructive suggestions for improvement in any area.
- Develop your skills as a volunteer by participating in training and development opportunities. Learn as much as you can to do the best job possible.

What You Can Expect Tax-Aid to Provide for You

- A suitable assignment based upon your interests, skills and availability, as well as Tax Aid's needs.
- Orientation and training to help you perform your job.
- The opportunity to work as part of a team, to contribute to the welfare of the community and the organization, and to be recognized for your contribution.
- To have your time used well due to the planning, coordination and cooperation of supervisors and staff.
- The support you need to do your job, including necessary equipment, supplies, work space and helpful supervision.
- The opportunity to give feedback about your Tax-Aid volunteer experience and receive prompt attention to any concerns which may arise.
- The chance to grow and develop as a volunteer through participation in other Tax-Aid activities, special training events, meetings and more responsible positions.

Volunteer Policies

Volunteer Application

Tax-Aid seeks to involve individuals whose skills and experience best match the established opportunities. In order to better understand your interest in Tax-Aid involvement, and to provide Tax-Aid with information about your skills, you may be asked to complete a volunteer application and participate in an interview. Once completed, applications and agreements are kept on file.

Volunteer Agreement and Release of Liability

Volunteers are asked to sign an Agreement and Release of Liability. By registering as a volunteer on the Tax-Aid.org website, volunteers have made this agreement. Because the public perceives the decisions and actions of Tax-Aid volunteers as direct reflections of Tax-Aid itself, the Volunteer Agreement indicates that he/she understands and agrees to the responsibilities, potential hazards, benefits, and other conditions of volunteering with Tax-Aid. For risk management purposes, to protect yourself and Tax-Aid, Tax-Aid does not permit anyone to begin volunteer work until this Agreement is either signed or agreed to as part of registration. More information regarding risk management, liability, and safety issues are included in this Volunteer Handbook. If at anytime you have questions regarding the Volunteer Agreement or Release of Liability, please contact the program manager.

Equal Volunteering Opportunity

Tax-Aid provides equal volunteering opportunity for everyone regardless of age, sex, color, race, creed, national origin, religion, marital status, political belief, sexual orientation or disability that does not prohibit performance of essential job functions. All matters relating to volunteering are based upon ability to perform the job, as well as dependability and reliability once appointed.

Youth Volunteer and Service Learning

Volunteers under the age of 18 must have written consent of a parent or guardian before volunteering. Students volunteering for service learning credit hours for their school must submit their school name and contact information before volunteering.

Volunteer Records, References and Privacy

Tax-Aid maintains records of each volunteer which are the property of Tax-Aid and are confidential. Records include dates of volunteer service, positions held, duties performed, and

awards/recognitions received. Volunteer records, including applications, reference checks and background checks, are confidential. Volunteers are responsible for submitting and updating information contained in their files to the program manager. Volunteers may review their records in accordance with state law.

Emergency Contact Information

It is the responsibility of each volunteer to regularly update their personal contact information and emergency contact information. This update can be made by contacting the program manager. Updates of phone numbers, addresses, email addresses and emergency contacts are needed on a regular basis to insure that Tax-Aid can maintain communication with its volunteers and notify a volunteer's family in the case of an emergency.

Dates of Service

The first day you report to volunteer is your official start date. The last day you report to volunteer is your official ending date.

Tracking Volunteer Hours

Your volunteer hours are an important contribution to Tax-Aid. Sign-in sheets noting start and end times are required of all volunteers in order to maintain an accurate record of your contribution. The statistics of your volunteer service are used for volunteer recognition as well as evaluating our program and determining future needs. Finally, many companies are accepting volunteer work as qualifying experience for employment. Future employers may want to know detailed information on the volunteer job held including start and end dates, approximate number of hours volunteered, and duties.

Absences and Tardiness

Volunteers are expected to be reliable in the performance of their volunteer duties. Volunteer attendance is expected to be dependable and punctual. Being late may inconvenience those who are counting on your presence. If unforeseen circumstances will make you late, please notify your supervisor or the program manager in advance. For those times when you are ill and unable to volunteer, call as early in the day as possible. Failure to appear without notifying your staff supervisor may result in your dismissal from the Volunteer Program.

Role of Supervisors

Each volunteer has a clearly identified supervisor who is responsible for direct management of that volunteer. This supervisor may be a volunteer or employee. This supervisor is responsible for the day-to-day management and guidance of the work of the volunteer and shall be available to the volunteer for consultation and assistance. The supervisor has primary responsibility for developing suitable assignments for the volunteer, for involving the volunteer in the communication flow of Tax-Aid and for providing feedback to the volunteer regarding

their performance. A volunteer or employee who is assigned supervisory responsibility for volunteer(s) shall have this responsibility delineated in their position/job description.

Job Descriptions

Tax-Aid maintains descriptions for each volunteer position. You will receive a copy of the description for your position when you attend the required training session. Should your duties and responsibilities change, your job description will be updated.

Change of Placement

Volunteers may request a change in placement anytime during their volunteer service. If a volunteer elects to be re-assigned, the volunteer must apply for the volunteer position and receive all appropriate training.

Training

Most volunteer opportunities require training, and some may also require an orientation. Whatever training is necessary for the desired opportunity, volunteers must complete the requirements before being considered an official Tax-Aid volunteer.

Conflict of Interest

Tax-Aid is judged, in large part, by the individual and collective performance of its volunteers. Tax-Aid must recognize the importance of a volunteer's duty to Tax-Aid, and to its clients and supporters, to act in a manner that merits public trust and confidence.

Each volunteer must act in all matters in a manner that will safeguard the reputation and integrity of Tax-Aid and will preserve and strengthen public confidence in Tax-Aid activities. Likewise, volunteers must refrain from engaging in any transaction in which personal interests conflict, potentially conflict or appear to conflict with those of Tax-Aid. An actual or potential conflict of interest occurs when a volunteer is in a position to influence a decision that may result in a personal gain for yourself or for a relative as a result of Tax-Aid's business dealings. For the purposes of this policy, a relative is a person who is related by blood or marriage, or whose relationship with the volunteer is similar to that of persons who are related by blood or marriage. Participation in any activity prohibited by this Policy can result in the termination of volunteer service. Some conflict of interest situations are easily identifiable, whereas others are more subtle. Some of the more common situations pertaining to volunteers rise to the potential of conflict as set out below. This list is illustrative only and should not be regarded as all-inclusive:

- **Accepting Payment or Gifts:** No volunteer shall solicit or accept payment of any kind (including gifts, cash, discounts, concessions, services or other similar item or benefits) for services rendered as part of his or her volunteer service. If a volunteer has encountered a person or company that is interested in making a charitable donation to Tax-Aid, please contact the Executive Director.

- **Improper Influence:** Any volunteer, or close relative, should not, when acting on his or her own behalf or when acting on behalf of another person, business or organization, attempt to influence Tax-Aid's position on any issue, matter or transaction nor participate in any discussions pertaining to a related organization.
- **Inside Information:** Inside information should not be used either for the purposes of gaining advantage for one's self, a close relative, or another organization or for any other purpose not specifically approved by Tax-Aid.
- **Competing with Tax-Aid:** No volunteer shall prevent or hinder Tax-Aid from lawfully competing with others or divert business or personnel from Tax-Aid.
- **Political Activities:** Volunteers are encouraged to take an active interest and to participate in the political and governmental process. However, except for registered lobbyists and others authorized to act on behalf of Tax-Aid, volunteers participating do so as individuals and not as representatives of Tax-Aid. To avoid any inference of support or sponsorship by Tax-Aid, a volunteer must never represent that his or her political donation, endorsement or other political activity was made or engaged in with the approval, or on behalf, of Tax-Aid. Likewise, volunteers must not engage in political activities during their volunteer service on behalf of Tax-Aid.
- **The Making of Statements:** No volunteer shall use Tax-Aid stationery or any title of Tax-Aid or refer to Tax-Aid or misidentify him or herself as an employee thereof in connection with any matter as to which he or she is not authorized as a representative of Tax-Aid and to express an opinion on its behalf. An example of this would be writing an article for the local newspaper.

Confidential Information

Volunteers are responsible for maintaining the confidentiality of all proprietary or privileged information to which they are exposed while serving as a volunteer. This applies to any information involving a Tax-Aid employee, volunteer, or business involved with Tax-Aid.

Your volunteer service with Tax-Aid assumes an obligation to maintain confidentiality. As a volunteer, you may be privy to information that is confidential in nature. Such information cannot be shared with your family, friends, or acquaintances.

Volunteers are required to sign a confidentiality agreement and waiver. Compliance with that agreement is a condition of participation in the Program.

If you are questioned by someone outside Tax-Aid and you are concerned about the propriety of giving them certain information, remember that you are not required to answer. Instead, as politely as possible, refer the request to your supervisor.

No one is permitted to remove or make copies of any Tax-Aid records, reports or documents without prior approval.

Because of its seriousness, disclosure of confidential information will lead to dismissal.

Client and Customer Relations

The success of the team to which you are assigned depends upon the quality of the relationships between the volunteers, staff, and clients. Regardless of your position, you are a Tax-Aid ambassador.

Here are several things you can do to help give the public a good impression of Tax-Aid:

- Act competently and deal with clients and co-workers courteously and respectfully.
- Communicate pleasantly and respectfully with other volunteers and staff at all times.
- Follow up on requests promptly, provide businesslike replies to inquiries, and perform all duties in an orderly manner.
- Take pride in your volunteer service and enjoy doing your best.

These are the building blocks for your success and the continued success of Tax-Aid.

Harassment

Tax-Aid intends to provide a volunteer environment that is pleasant, healthy, comfortable, and free from intimidation, hostility or other offenses which might interfere with volunteer performance. Harassment may include words, signs, jokes, pranks, intimidation, physical contact, or violence. Harassment of any sort --verbal, physical, visual-- will not be tolerated.

Sexual harassment may include unwelcome sexual advances, requests for sexual favors, requiring sexual favors as a condition of employment, and other verbal or physical contact of a sexual nature which creates an intimidating environment or prevents an individual from effectively performing the duties of their position.

As a Tax-Aid volunteer, you are responsible for keeping our volunteer environment free of harassment. Any volunteer who becomes aware of an incident of harassment, whether by witnessing the incident or being told of it, must report it to the site manager or any staff person with whom you feel comfortable. When Tax-Aid becomes aware that harassment might exist, it is obligated by law to take prompt and appropriate action.

A copy of Tax-Aid's Policy and Procedure on Harassment in the Work Place may be obtained from the program manager.

Standards of Conduct

By accepting a volunteer position with Tax-Aid, you have a responsibility to the organization and to your fellow volunteers to adhere to certain rules of behavior and conduct. The purpose of these rules is not to restrict your rights, but rather to maintain a high standard of quality. We also want you to know what conduct is expected and necessary to provide quality services.

When each person is aware that he or she can fully depend upon fellow volunteers to follow the

rules of conduct, then our organization will be a better place to volunteer for everyone. See Code of Conduct.

Dismissal

Volunteers who do not adhere to the rules, policies and procedures of Tax-Aid, or who fail to satisfactorily perform their volunteer assignment, are subject to dismissal:

No volunteer will be dismissed until the volunteer has had an opportunity to discuss the reasons for possible dismissal with supervisory staff.

Volunteers may be dismissed without warning for just cause. Tax-Aid has the right to request a volunteer to leave immediately.

Grounds for immediate dismissal may include, but are not limited to:

- Breach of Confidentiality.
- Negligence or any careless action which endangers the life or safety of yourself or another person.
- Unauthorized possession of dangerous or illegal firearms, weapons or explosives at a Tax-Aid site or while on duty.
- Threatening, intimidating or coercing fellow volunteers or Tax-Aid employees on or off the premises at any time, for any purpose.
- Malicious gossip and/or spreading rumors; engaging in behavior designed to create discord and lack of harmony; interfering with another volunteer or employee on the job; willfully restricting volunteer or employee output or encouraging others to do the same.
- Immoral conduct or indecency on site.
- Gross misconduct or insubordination.
- Being under the influence of alcohol or drugs while performing a volunteer assignment.
- Theft of property or misuse of Tax-Aid equipment, or materials.
- Lies or falsification of records.
- Illegal, violent or unsafe acts.
- Abuse or mistreatment of members of the public or co-workers.
- Unwillingness or inability to support and further the mission of the organization and/or the objectives of Tax-Aid.

Disciplinary Actions

Unacceptable behavior may lead to immediate dismissal without warning. Depending on the nature of the behavior, it may also be addressed by a verbal warning, disciplinary suspension, or dismissal.

Warnings will discuss the objectionable behavior and the consequences of this behavior. You will have the opportunity to explain your actions at the time the warning is issued.

Performance Feedback

Volunteers and their supervisors are encouraged to have informal, open and honest discussion on an ongoing basis about work performance and goals of the volunteer. It is the intent of Tax-Aid that performance evaluations be constructive, supportive, flexible, and empowering. They should motivate the volunteer to aim for the highest standards and pinpoint where the organization can help the volunteer to achieve their goals. The evaluation procedure should offer the opportunity for volunteers to give ideas and to negotiate any needed changes.

A more formal performance review may be conducted at any time at the discretion of the volunteer's supervisor. As a result of performance feedback, volunteer development activities may be pursued. Volunteer development is a collaborative effort between supervisors and volunteers to align individual goals with the overall direction of Tax-Aid. Development efforts are focused on building the capabilities of all volunteers.

Dispute Resolution

Tax-Aid is committed to a work environment where all persons are treated with respect and dignity. We have therefore adopted the Dispute Resolution Policy to establish a comprehensive method of resolving volunteer concerns that builds trust and produces prompt and fair resolutions. The Dispute Resolution Policy may be used to resolve issues regarding any condition of volunteer involvement or the application, meaning or interpretation of any volunteer resource policy or procedure that affects the work activity of a volunteer. Volunteers are strongly encouraged to follow the steps listed below to discuss any concerns with their supervisor.

STEP ONE

The volunteer should promptly report a concern to his or her supervisor, who will investigate the matter and take appropriate action. Any supervisor who receives a concern alleging a violation of the Harassment Free policy will notify the Program Manager immediately. If the concern the volunteer is having involves his or her supervisor, the volunteer should report his or her concern to the next level of management who will review the situation.

STEP TWO

If the problem is not resolved in Step One, the volunteer is encouraged to seek assistance from the Program Manager directly. In an effort to resolve the problem, the Program Manager will

consider the facts, conduct an investigation, review the findings and recommendations with the Executive Director and respond back to the volunteer. The Program Manager may ask the volunteer to put the concern in writing and provide appropriate documentation.

STEP THREE

If the volunteer is not satisfied with the decision of the Program Manager he or she may prepare a written summary of the concerns and request that the matter be reviewed by the Executive Director. In these instances the decision of the Executive Director (ED) is final.

If the concern the volunteer is having involves the ED, the volunteer should report his/her concern to the President of the Board of Directors who will undertake an investigation with the involvement and guidance of Executive Committee members. The investigation will include a full examination of the facts (which may include a review of the written summary of the volunteer's statement, discussions with individuals concerned, and a further investigation if necessary) and will advise the volunteer of its decision. The decision of the Board is final. No volunteer will be retaliated against for acting in good faith to report a potential issue or for assisting in the investigation of a possible issue. If at anytime during the process or investigation, Tax-Aid concludes that a volunteer has filed a claim in bad faith, has refused to cooperate in an investigation of an issue, or has provided false information regarding an issue, disciplinary action up to and including termination may be taken. Tax-Aid reserves the right to continue or suspend review of an issue if the volunteer raising the issue files a charge or complaint with an external agency or terminates volunteer involvement.

Leaving Your Volunteer Assignment

A volunteer may decide to end his or her service with Tax-Aid at any time and for any reason. Notice of the volunteer's decision to separate should be communicated as soon as possible to the Program Manager.

- Separation from Tax-Aid Volunteer Involvement - Voluntary separation from Tax-Aid occurs when a volunteer resigns or retires. Volunteers are encouraged to give Tax-Aid at least two weeks notice of intent to resign in a written resignation letter stating the reason for leaving and the intended last day of work.
 - A volunteer who does not report to work for three consecutive assignments without contacting his or her supervisor may be considered to have abandoned the position and voluntarily resigned from volunteer involvement.
 - Involuntary separation occurs when a volunteer is discharged or when the position comes to an end.

Exit Interviews

On or before the volunteer's last day of work, an exit interview should be scheduled, at which time all Tax-Aid property must be returned. The interview should ascertain why the volunteer

is leaving, suggestion for improving the position and the possibility of future volunteer involvement. During the exit interview, you can express yourself freely. It is hoped that this will provide an opportunity for positive closure. All information will be kept strictly confidential.

Risk Management

Together, our volunteers and their supervisors work together to minimize any potential risks to the volunteer or Tax-Aid. Volunteers are expected to adhere to Tax-Aid's policies.

Workplace Safety and Security

Some of the best safety improvement ideas come from volunteers. Those with ideas, concerns or suggestions for improved safety and security in the workplace are encouraged to bring them to management's attention so that the safety and welfare of all volunteers can be improved. Volunteers should feel free to report, without fear of retaliation, any condition which they believe poses a safety, health or security risk in the workplace. Tax-Aid will investigate such reports promptly and thoroughly and take appropriate corrective action. Each volunteer is expected to obey safety rules and to exercise caution in all work activities. Volunteers must immediately report any unsafe condition to their supervisor. Volunteers who violate safety standards, cause hazardous or dangerous situations, or who fail to report or remedy such situations, may be subject to discipline. In the case of accidents that result in injury, regardless of how insignificant the injury may appear, volunteers should immediately notify their supervisor.

Injuries While Volunteering

All volunteers are expected to follow appropriate safety guidelines while volunteering. However, even under the best circumstances, an accident may occur. If a volunteer is injured, even slightly, the volunteer is expected to immediately stop the activity that caused the injury and seek first aid or medical attention if necessary. The volunteer must inform his or her supervisor about the incident and complete an incident report form. If the volunteer is unable to reach the supervisor, then the volunteer must contact the program manager. The volunteer should not resume the activity until treatment has been provided and/or he or she has been given the approval from a supervisor to continue the activity. Volunteers who become unable to work because of a volunteer related illness or injury must inform their supervisor as soon as possible.

Workers' Compensation and On-the-Job Injury

Volunteers are covered through Tax-Aid's workers' compensation insurance program for physical injuries while performing their volunteer responsibilities. Tax-Aid wants to ensure that if a volunteer is physically injured while performing an assigned duty, the volunteer will receive any necessary aid. Tax-Aid also requires volunteers to sign the Volunteer Agreement

and Release of Liability; this includes information about workers' compensation. It is important that you immediately report to staff any injury you receive while volunteering. You must also complete the necessary paperwork and follow all Workers' Compensation procedures.

Insurance Coverage

If you find it necessary to use your personal vehicle while conducting Tax-Aid business your general liability insurance coverage will be considered primary coverage. Thereafter, the insurance policy held by Tax-Aid will defend and indemnify the volunteer above the limits of the volunteer's insurance. This coverage is for general liability and not for property damage to the volunteer's personal vehicle. Damage to the volunteer's personal vehicle will be covered under the property clause of the volunteer's insurance policy.

Medical expenses incurred in conjunction with Tax-Aid volunteer activities which are not covered by worker's compensation may be covered under Tax-Aid's general policy (this insurance is limited to a maximum of \$10,000 and injured volunteers should first turn to their personal health and medical insurance).

Limitation on Liability for Volunteers

Tax-Aid volunteers are not liable for harm caused by an act or omission of the volunteer on behalf of Tax-Aid if:

- The volunteer was acting within the scope of their Tax-Aid responsibilities at the time of the act or omission.
- The harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

Property and Theft

Tax-Aid works to prevent property loss of any kind. All property used to conduct business belongs to Tax-Aid. Tax-Aid assumes no liability for personal property brought into the workplace or any Tax-Aid site.

Return of Property

Volunteers are responsible for Tax-Aid property which includes all materials, files, keys, passwords or any other written or electronic information issued to volunteers or in volunteer's possession or control. All Tax-Aid property must be returned on or before your last day. Tax-Aid may take all actions deemed appropriate to recover or protect its property.

O ther Policies

Dress Code

Volunteers are representatives of Tax-Aid and are responsible for presenting a positive image to constituents and the community. Volunteers will dress appropriately for the conditions and performance of their duties. A neat, tasteful appearance contributes to the positive impression you make on clients.

Expense Reimbursement

You must have the program manager's authorization prior to incurring an expense on behalf of Tax-Aid. To be reimbursed for all authorized expenses, you must submit an expense report accompanied by receipts.

Smoking

It is the policy of Tax-Aid to provide a healthy workplace for all. Smoking is not allowed in any site. If you smoke, use an appropriate area outside. Volunteers will not use any tobacco product while in direct public contact, or in situations where clients, employees or fellow volunteers may find it offensive.

Drug-Free Environment

Tax-Aid provides a drug-free, healthy, and safe environment. While on Tax-Aid premises and while conducting Tax-Aid-related activities off Tax-Aid premises, a volunteer may not use, possess, distribute, sell or be under the influence of alcohol or illegal drugs. Occasionally, Tax-Aid may sponsor events where alcohol is served. In such situations, volunteers who consume alcohol are expected to act in a responsible manner. The legal use of prescribed drugs is permitted during volunteer service only if it does not impair a volunteer's ability to perform the essential functions of the volunteer position effectively and in a safe manner that does not endanger other individuals in the workplace. Volunteers must advise their supervisor if they are taking any prescription or over-the-counter drug which could adversely affect safety or performance.

Software

Tax-Aid complies with all copyright laws for software programs installed and used on Tax-Aid computers. Volunteers are expected to adhere to Tax-Aid's policy, which includes prohibiting the use of unauthorized copies of software on Tax-Aid computers; prohibiting the installation of software on Tax-Aid computers that was not purchased in compliance with Tax-Aid's policy;

preparing returns for themselves or any non-Tax-Aid client without written approval from the Executive Director; and understanding that all computers, software, and computer files/information is Tax-Aid property. Therefore, all who use Tax-Aid computers cannot assume any right to privacy in such use.

Non-Solicitation/Distribution of Literature

Approaching fellow volunteers or employees in the workplace regarding personal activities, organizations or causes, regardless of how worthwhile, important or benevolent, can create unnecessary apprehension and pressures for fellow colleagues. In the interest of maintaining a proper business environment and preventing interference with work and inconvenience to others, volunteers may not distribute literature or printed materials of any kind, sell merchandise, solicit financial contributions, or solicit for any other cause in the workplace at any time. This policy also prohibits solicitations using the Tax-Aid e-mail distribution list or other communication systems. Any requests from outside persons or organizations to sell merchandise, solicit contributions, distribute literature, arrange displays or utilize Tax-Aid facilities are to be referred to the Executive Director.

Representing Tax-Aid

Prior to any action or statement which might significantly affect or obligate Tax-Aid, volunteers must seek prior approval from their supervisor and/or program manager. These actions may include but are not limited to public statements to the press, collaboration or joint initiatives, or any agreements involving contractual or other financial obligations. Volunteers are authorized to act as representatives of the organization as specifically indicated within their position/job descriptions and only to the extent of such written specifications.

Media Inquiries

Tax-Aid will provide a response to media inquiries as soon as possible. It is imperative that we speak with one voice when dealing with the media. Selected staff members and volunteers are charged with handling media calls and requests for interviews. Should you receive an inquiry, please forward it to the site manager or Executive Director.

Volunteer Agreement and Release of Liability

Volunteer Agreement

The public perceives the decisions and actions of each volunteer as direct reflections on Tax-Aid itself. And we, too, consider each volunteer an official, designated Tax-Aid representative. That is why we are asking you to sign this Volunteer Agreement stating that you understand and agree to the responsibilities, potential hazards, benefits, and other conditions of volunteering with Tax-Aid. In order to be a Tax-Aid volunteer you must sign this Agreement and either send it to us or agree to it on our website as part of volunteer registration. At some point, it is possible that you may question or disagree with a Tax-Aid policy or decision. If this should happen, please don't hesitate to discuss the situation with Tax-Aid staff, and remember it is very important that you continue to carry out your volunteer responsibilities professionally and in accordance with the Volunteer Agreement and the guidelines given to you over the course of your volunteer involvement. In the unlikely event we should consider your conduct inconsistent with Tax-Aid's mission, policies, or guidelines, Tax-Aid has sole discretion and may terminate your services as a volunteer.

Volunteers Under the Age of 18

If you are under 18, you are welcome to become part of our volunteer program! Volunteering is an important responsibility and a great opportunity to learn. It is also true, however, that if you are under the age of 18, your parent or guardian needs to understand and sign this Agreement for you. Your parent or guardian is also responsible for all your actions while you are carrying out any volunteer responsibilities.

1. **Agreement:** I understand that I am an important and designated representative of Tax-Aid, and I agree to work with Tax-Aid in achieving its mission. I agree to perform my volunteer duties professionally and in accordance with this Agreement and the guidelines as set out in the Volunteer Handbook and Reference Manual.
2. **Agreement:** I have received and read a copy of the Tax-Aid Volunteer Handbook and Reference Manual. I understand that the policies, rules and benefits described in it are subject to change at the sole discretion of Tax-Aid at any time. **I agree to adhere to the procedures set out in the most recent Tax-Aid Volunteer Handbook and Reference Manual.**
3. **Agreement:** I agree that it is my desire and intention to perform voluntary services for Tax-Aid without financial or material compensation of any kind.
4. **Agreement:** I understand that during the course of my volunteering confidential information may be made available to me. I understand that confidential information must not be released within or outside the Tax-Aid organization.

5. **Agreement:** I understand that my volunteer services may be terminated at any time by me or at the discretion of Tax-Aid.
6. **Agreement:** I understand I must sign this Agreement in order to be part of Tax-Aid's Volunteer Program and that this document will become a permanent part of my volunteer file.
7. **Agreement:** I understand that if I am under the age of 18, I must have my parent or guardian sign this Agreement on my behalf prior to my engaging in any volunteer service with Tax-Aid.

Safety

Tax-Aid takes the safety of our volunteers very seriously. Some of your activities as a volunteer could also demand a higher level of physical fitness. While we do nothing to limit your opportunities, you must select your activities responsibly and only assume tasks for which you are physically fit. As a volunteer, your safety as well as the safety of others must be of the highest priority, as it is for all who work for Tax-Aid. While serving as a volunteer, you are responsible for your actions with respect to the property, safety, and well being of all members of the public involved in your activities.

8. **Agreement:** I am aware that in volunteering I may incur personal injury and/or damage to my personal property.
9. **Agreement:** I attest that I am physically fit, able, and qualified to participate in these volunteer activities, and that I am entering into these activities with full knowledge of the risks involved. I agree to accept any and all risks of personal injury, death, and/or property damage.
10. **Agreement:** I agree to assume responsibility for, and indemnify Tax-Aid for any injury to any person, or damage to their property, caused by me while I am serving as a Tax-Aid volunteer.

Photo Release

At times Tax-Aid staff and/or representatives take photographs of training classes, site activities, or special events. These photos may be used for Tax-Aid publications, presentations, or other media-related purposes. As volunteers may be included in these photos, we need your permission to use photographs in which you might appear.

11. **Agreement:** I understand and agree to Tax-Aid's use of my photograph for their publications, presentations, and/or other media-related purposes.

Workers' Compensation

One of the many benefits you receive as a Tax-Aid volunteer is your coverage by Workers' Compensation when performing volunteer services. In other words, if you are injured while volunteering for Tax-Aid, your medical care will be covered under the same Workers' Compensation policy Tax-Aid provides for its employees. The only stipulation of this coverage is that Workers' Compensation is the sole compensation you will seek to receive from Tax-Aid.

for your injuries. It is important that you immediately report to Tax-Aid staff any injury you receive while volunteering. You must also complete the necessary paperwork and follow all Workers' Compensation procedures.

12. **Agreement:** I understand and agree that in the event I am injured while performing authorized volunteer services for Tax-Aid, Tax-Aid will provide Workers' Compensation benefits to me. Accordingly, I also understand and agree that my sole remedy for any injury to me while performing volunteer services for Tax-Aid will be Workers' Compensation benefits, and that I will not receive any other type of compensation from Tax-Aid.

Release of Liability

A release of liability is a common occurrence these days. When registering for most activities, you will find that the sponsoring organization requires a release of its liability: joining a health club, going to a theme park, or enjoying a whale-watching excursion all require some form of liability release. So we, too, ask you to sign a release of liability as a part of Tax-Aid's prudent risk management practices, and in order to protect Tax-Aid from potential frivolous lawsuits.

13. **Agreement:** I hereby release Tax-Aid, its officers, employees, and agents from any claims, lawsuits, or actions I, my heirs, or legal representatives may have for any personal injury and/or property damage I may incur as a result of my volunteer services.

VOLUNTEER AGREEMENT AND RELEASE OF LIABILITY

This agreement and my release of all liability is entered into on:

_____ / _____ / _____

Date

VOLUNTEER SIGNATURE

I have read and understand the volunteer agreement and release of liability.

Name of Volunteer

Signature of Volunteer

IF VOLUNTEER IS A MINOR

If volunteer is a minor (under the age of 18), this form must be signed by parent or legal guardian.

Name of Parent or Legal Guardian

Signature of Parent or Legal Guardian

Code of Conduct

This is the Code of Conduct form to be signed by volunteers. All Tax-Aid volunteers, in delivering Tax-Aid services and in all other Tax-Aid activities, shall meet the following standards of conduct: No volunteer or employee shall:

- ___ a. Authorize the use of or use for the benefit or advantage of any person, the name, emblem, endorsement, services, or property of Tax-Aid, except in conformance with Tax-Aid policy.
- ___ b. Accept or seek on behalf of any person, any financial advantage or gain of other than nominal value offered as a result of the volunteer's affiliation with Tax-Aid.
- ___ c. Publicly use any Tax-Aid affiliation in connection with the promotion of partisan politics, religious matters, or positions on any issue not in conformity with the official position of Tax-Aid.
- ___ d. Disclose or use any confidential Tax-Aid information that is available solely as a result of the volunteer's affiliation with Tax-Aid to any person not authorized to receive such information, or use to the disadvantage of Tax-Aid any such confidential information, without the express authorization of Tax-Aid.
- ___ e. Knowingly take any action or make any statement intended to influence the conduct of Tax-Aid in such a way as to confer any financial benefit on any person, corporation, or entity in which the individual has a significant interest or affiliation.
- ___ f. Operate or act in any manner that is contrary to the best interests of Tax-Aid.
- ___ g. Operate or act in a manner that creates a conflict with the interests of Tax-Aid and any organization in which the individual has a personal, business, or financial interest. The individual shall disclose such conflict of interest to the Tax-Aid president of the board or the Executive Director, as applicable, upon becoming aware of it. Where required, the individual shall absent himself or herself during deliberations, and shall refrain from participating in any decisions or voting in connection with the matter.

Tax-Aid Code of Conduct Certification and Disclosure

I, _____, certify that I have read and understand the Code of Conduct of Tax-Aid and agree to comply with it, as well as applicable laws that impact the organization, at all times.

DISCLOSURE OF ACTUAL OR POTENTIAL CONFLICTS

I affirm that, except as listed below, I have no personal, business, or financial interest with any organization that conflict, or appear to conflict, with the best interests of Tax-Aid:

FUTURE ACTUAL OR POTENTIAL CONFLICTS

At any time during the term of my volunteer status with Tax-Aid, should an actual or potential conflict of interest arise between my personal, business, or financial interests and the interests of Tax-Aid, I agree to:

- ___ a. Disclose promptly the actual or potential conflict to the Executive Director or board president, as applicable; and
- ___ b. Until Tax-Aid approves actions to mitigate or otherwise resolve the conflict, refrain from participating in any discussions, deliberations, decisions or voting related to the conflict of interest.

Printed Name

Signed Name

