Attachment 5

# Guidelines for Background Check Determinations
## Department of Treasury – Division of Taxation

All candidates for employment with the Division of Taxation and the Division of Revenue, and all employees and candidates for employment with State contract vendors having access to confidential tax information, must consent to a background investigation that includes, but is not limited to, the following:

1. Appropriate checks of records of criminal convictions and pending criminal charges;
2. Tax filing and payment record check to ensure the applicant has complied with appropriate tax laws;
3. Credit checks, to compare an applicant's credit information with the following: a) the information listed on the employment application and/or resume, and b) the information on the tax filing and payment record check;
4. Confirmation of employment and checking on the reasons for separation;
5. Contacting and interviewing references;
6. Confirmation of any education listed on the employment application and/or resume;
7. Other inquiries, including interviews that are necessary as a result of any of the above checks, or to resolve any issues regarding qualification for the position sought.

The purpose of the background investigation, as described above, is to ensure that only qualified individuals of good character are appointed and that the information provided on the employment application and/or resume is accurate and complete. It is critical that only individuals of high integrity and trust be allowed access to confidential tax information as a matter of maintaining public trust, which is an essential element in achieving a high rate of voluntary compliance.

A complete and thorough background investigation conducted by the Division of Taxation may take up to 4 to 6 weeks to complete. As a result, all possible action will be taken to ensure that candidates for employment are not offered a start date until the results of the background investigation are received and reviewed. However, as a practical matter, job offers may be made provided it is made clear to the candidate that the job offer is contingent upon a successful background investigation.

In certain cases, such as hourly hiring for critical short term needs, perspective employees may need to be given a start date prior to the expected completion of the background investigation. In these cases, procedures will be established to expedite the interview/hiring/background process to minimize the time spent on the job for any new employee subsequently determined to have an unsatisfactory background result.

As permitted by regulation, background investigations may begin upon application for employment provided the candidate is advised of this condition for possible employment and the applicant expresses continued interest. Certain background checks requiring the applicant's written authorization will be obtained as soon as possible after application.

An objective review of an applicant's background will take the entire background results into consideration. Discretion must be used in such a way that derogatory background information is measured against the necessity to maintain public trust.  Background information that fails to support an acceptable level of trust and integrity must be considered as unsatisfactory. The reviewer of the background information may take verifiable mitigating circumstances into account in the final determination.

Certain derogatory background information obtained is sufficient to sustain an unsatisfactorydetermination. Such derogatory results include, but are not limited to, the following:

- An applicant demonstrates an uncooperative or unresponsive attitude or behavior with thebackground investigation.
- Any information that demonstrates the candidate provided false or misleading information,including providing incomplete (or failing to disclose) pertinent information.
- An applicant checks the “No” block in response to the questions related to convictions ofcrimes or offenses on the job application, where the Criminal History check results in a contradictory finding.
- Any information that demonstrates the candidate knowingly failed to comply with appropriate tax laws, or where the candidate demonstrates an indifferent attitude towardscompliance with appropriate tax laws.
- Any information that demonstrates a history of dishonesty or indifference towards any other laws including, but not limited to, motor vehicle violations, municipal ordinance violations, and criminal offenses.
- Any criminal history background that contains a conviction for an offense involving dishonesty or a crime of the third degree or above, or any conviction of an offense involvingor touching on employment.

The background inquiry must be conducted and the acquired information kept confidential, inaccordance with applicable laws and regulations.