



National Tax Association

National Tax Association Code of Conduct

I. Background and Purpose

The mission of the National Tax Association (NTA) is to promote the study and understanding of taxation and public finance for the benefit of its members and the general public.¹ NTA conferences, board meetings, publications, communications, and other activities are undertaken in pursuit of this mission.

To help achieve this mission, the National Tax Association (NTA) requires that members interact in ways that demonstrate appropriate professional conduct. Furthermore, membership in the NTA is a privilege that the NTA has the right to revoke as a consequence of unprofessional conduct by a member.

The NTA is committed to creating an inclusive and productive environment free from harassment or discrimination, allowing all members and guests to exchange ideas and to do their best work. The NTA is further committed to promoting equal opportunity. It aims to provide fair treatment for all members. It forbids discrimination based on age, sex, gender identity and expression, race, ethnicity, national origin, religion, sexual orientation, disability, pregnancy status, health condition, veteran status, marital status, parental status, genetic information, political affiliation, professional status, or personal connections.

The NTA recognizes that building this environment requires proactive engagement from all members. Members have both a personal and a collective responsibility to engage in and promote professional conduct. These responsibilities include developing a professional environment that allows free expression concerning public finance and taxation. These responsibilities also include supporting participation and advancement of all people, especially junior scholars or people who are underrepresented in the fields and professions that contribute to the NTA, including but not limited to economics, accounting, and law.

NTA leaders—including officers; board members; conference, panel, and session organizers;

¹ A formal description of the mission may be found in the NTA's by-laws at <https://ntanet.org/wp-content/uploads/2018/06/NTA-Bylaws.pdf>.

and moderators, presenters, and discussants—serve as ambassadors of the vision, mission and operating principles of the NTA and therefore are expected to uphold high standards for their own behavior and the behavior of others. Likewise, senior or more accomplished NTA members should be particularly aware of the power dynamics between themselves and more junior members (including students) and should take special care to ensure that junior members experience a professional environment free from harassment and discrimination, and that junior members have the opportunity to participate in NTA events.

Although anyone can be a target of inappropriate conduct, the NTA recognizes that discrimination, harassment, and sexual assault have disproportionately targeted women, people of color, trans-gender people, gender non-conforming people, and disabled people. The NTA also recognizes that related professions, including economics, accountancy, and law, suffer from the under-representation of women and historically under-represented minority groups. Furthermore, the NTA recognizes that the association and its members have a responsibility to promote the advancement of under-represented and under-included groups within the association as well as in related professions.

All NTA members and participants in NTA events are responsible for adhering to the Code of Conduct. NTA members and event participants will be required to acknowledge their familiarity with the Code of Conduct, and to abide by its stipulations and sanctions as described below.

II. Appropriate and Inappropriate Conduct and Behavior

Definitions of appropriate and inappropriate behavior apply to all NTA members and to all non-member participants in all NTA-related activities, including preparation and participation in conferences and board meetings; the submission, review, editing, and operational processes of publications (such as in the National Tax Journal); and participation in ancillary events (such as travelling to and from an NTA conference, socializing after hours at NTA conferences, using the gym at an NTA conference, and other similar activities).

- a. Appropriate conduct and behavior includes but is not limited to:
 - Abiding by the norms of professional respect that are necessary to promote the NTA's mission.
 - Respecting and valuing a diversity of views and opinions (including those you may not share).
 - Communicating openly and with respect for other participants and providing only those critiques that are relevant to material under discussion.
 - Refraining from demeaning, discriminatory, or harassing behavior and speech directed toward other attendees, participants, NTA staff, and NTA vendors.

b. Inappropriate conduct and behavior includes but is not limited to:

- Assault, including unwelcome touching or groping, and any other kind of physical harm.
- Explicitly or implicitly threatening physical harm.
- Sexual harassment, defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature that is engaged in without clear and affirmative consent. (For purposes of this document, the NTA defines consent as the unambiguous affirmative voluntary verbal ongoing permission to engage in a mutual behavior.)
- Solicitation of emotional or physical intimacy despite expressions or indications from the other party that it is unwelcome.
- Persistently providing unwanted attention or invading personal space.
- Stalking or harassment, including by means of photography or recording.
- Directing discriminatory, intimidating, harassing, abusive, derogatory or demeaning speech or actions related to the groups or characteristics delineated in paragraph 3 of Section I of this document.
- Intimidation; bullying; name calling; ridicule; mockery; and using slurs, epithets, insults or put-downs (spoken or communicated in other ways, including over social media).
- Making inappropriate jokes.
- Discussing divisive issues such as religion, sex, or politics in a repeated, deliberate and inflammatory manner.
- Undermining the principles of equal opportunity, fair treatment, or free academic exchange through prejudiced actions or comments, or through sustained or aggressive disruption of talks or other activities.
- Advocating for, or encouraging, any of the behavior enumerated in this subsection of the document.
- Retaliating in any way against someone who reports a violation of the Code of Conduct.

III. Reporting, Process, and Resolution Issues

The NTA takes seriously any report, formal or informal, of inappropriate conduct related to NTA activities and will investigate any formal report. The NTA will make every effort to ensure that this commitment is manifest in the policies, programs, and practices of the organization.

The NTA recognizes the rights of both the complainant and the accused. Accordingly, the NTA strives to make the process of reporting inappropriate conduct or retaliation as comfortable and unthreatening as possible for the person reporting a potential code violation. Likewise, the NTA strives to make the process of hearing and responding to an accusation as fair and professional as possible for the accused.

It is understood that both the complainant and the accused may feel especially vulnerable and the NTA will treat both parties with respect.

The decision to begin a formal investigation and report will be made in consultation with the person making the complaint. The NTA expressly prohibits retaliation against people who report conduct issues and will take action against those who retaliate.

- Code of Conduct Committee

The NTA shall have a standing Code of Conduct Committee (CCC), with five members, consisting of the President (chair), Executive Director, President-elect, and two at-large members chosen by the President with the understanding that our intent is to form a committee that reflects a diversity of members.

On an annual basis, this Committee will review the Code of Conduct and its enforcement and recommend revisions to the Board at the Annual Conference Board Meeting.

The Committee will receive reports from the External Consultant (discussed below) following any investigation. Members of this committee will recuse themselves if (a) they face any conflicts of interest in a particular investigation and (b) if they were witnesses to the act or acts that led to the complaint. In addition, based on his/her/their own judgment about conflicts of interest, the President may disqualify certain committee members from being involved in the discussion of a particular alleged code violation. The President will appoint additional members as needed, following recusals or dismissals of potential members, to ensure that the committee has five members. If the President is removed from the committee, the President-elect will make such appointments.

- External Consultant

NTA will engage an external Consultant, who is not a member of the NTA and is selected and

approved by the CCC. This consultant will be compensated on an as-needed basis and will have experience responding to and investigating inappropriate conduct claims within organizations. The consultant will review the Code, suggest updates as needed, accept reports of incidents, and advise and assist the CCC.

- Reporting

To qualify for NTA consideration of a particular incident, all of the following three conditions must be met:

- the alleged incident must have occurred after the Code of Conduct was enacted;
- the complainant's initial report to the NTA must be made within 5 years of the incident; and
- the accused must be a member of the NTA. (Note that the complainant need not be an NTA member. For example, a vendor at an NTA conference could lodge a complaint against an NTA member based on behavior at the conference.)

A potential code violation may be made via email, phone, or in person to the External Consultant, the CCC chair or another member of the CCC—whomever the complainant is most comfortable contacting. The names and contact information of the CCC and External Consultant will be made available to all members and guests attending NTA events and posted on the NTA website.

The External Consultant will be available for reports during any NTA meeting but might not be present on site.

People who believe they have experienced a violation of the Code of Conduct will have the following options, though they need not decide which set of actions to pursue in advance:

1. Request a confidential consultation with the External Consultant, CCC chair, or one of the other members of the CCC. This involves seeking resources, information about reporting and resolution options, and requesting support. All reports of this nature will be held confidential to the extent allowed by law. (Some behaviors will have to be reported to appropriate authorities, such as those involving a minor or those involving criminal behavior.)
2. Make a confidential inquiry to the External Consultant, CCC chair, or one of the other members of the CCC. This involves requesting screening or review of the complaint and soliciting recommendations for resolution (e.g., through a mediated meeting). This would also provide the complainant with the option, but not the obligation, to file a formal report.
3. Make a formal report to the External Consultant, CCC chair, or one of the members of the

CCC. This involves requesting an investigation or fact-finding inquiry, and accessing recourse, including possible sanction of the accused. All formal reports will result in a formal investigation by the External Consultant unless the report is withdrawn by the person alleging the code violation. While confidentiality will be a priority in investigations of formal reports, it is not possible to guarantee the confidentiality of the complainant from others involved in the proceeding.

- Investigation

In the case of a formal report, the External Consultant will determine whether the reported incident(s) (a) occurred and (b) represent(s) a violation of the Code of Conduct. This decision will be based foremost on the standard of proof of preponderance of evidence.

But the External Consultant may additionally consider the fact that all NTA members—including those accused of violating the Code of Conduct—are expected to co-operate with any of the External Consultant's investigations. If the accused refuses to participate in or attempts to obstruct the investigation, this action itself may, at the External Consultant's judgment, be considered in the body of evidence used to decide (a) and (b) in the paragraph above.

The External Consultant will report findings to the CCC Chair, who will convey the finding to the CCC. The CCC will review and approve or disapprove of the External Consultant's report (with or without Amendments) and may seek further information from the External Consultant.

- Sanctions

If it finds that a violation has occurred, the CCC will determine appropriate sanctions. The Chair will inform both parties of the finding and sanctions in writing. Based on a finding of inappropriate conduct, potential sanctions may include, but are not limited to, any of the following:

--removing the party from a meeting or event without further advance notice or refund;

--prohibiting participation in future NTA events;

--revoking current membership or removal from current leadership positions;

--barring future membership or future leadership positions;

--rescinding awards; and/or

--reporting to appropriate legal authority.

In determining sanctions, the CCC may take into account many factors, including:

- The severity of the violations;
- The context of the conduct and its connection to the core activities of the NTA;
- The extent to which the conduct caused professional or personal harm to the person alleging the code violation;
- The extent to which the conduct had the effect of damaging the reputation of the NTA;
- Whether the person found in violation of the Code has a history of other complaints filed against them (as discussed below);
- Other factors that the CCC deems appropriate.

- Appeal

Either party may appeal the findings of the investigation within 30 days of receiving the report. Appeals will be made to the past President, i.e., the person who was President the year before the person who chaired the CCC during the investigation. The past President will form an appeal committee, consisting of the Past President and two additional members not on the CCC. Grounds for appeal include a claim of procedural error, substantive or significant new evidence that was not previously available, evidence of the use of impermissible criteria, or objective evidence of bias in the fact-finding and decision process. If the past President is involved or needs to recuse him/herself then the appeal will be heard by a committee convened by the prior past President, i.e., the person who was president the year before the past President.

- Prohibition of Retaliation

Retaliating against a member who reports a violation of the Code of Conduct is itself a violation of the Code of Conduct and can result in the outcomes listed above.