ETHICS COUNSELOR FUNDAMENTALS

I. AUTHORITIES


D. Supplemental Standards of Ethical Conduct for Employees of the Department of Defense, 5 C.F.R., Part 3601.

E. DoD Directive (DoDD) 5500.07, Standards of Conduct (November 29, 2007)

F. DoD 5500.07-R, Joint Ethics Regulation (JER), 30 August 30, 1993 (including Change 7 last revised November 17, 2011).


H. Executive Branch Ethics Program 5 C.F.R. part 2638

HELPFUL LINKS.

- DoD Standards of Conduct Office (http://www.dod.mil/dodgc/defense_ethics/)

- Office of Government Ethics (https://www2.oge.gov/web/oge.nsf/About+OGE/)

II. CRIMINAL ETHICS STATUTES

A. 18 U.S.C. § 201-209 are the main criminal ethics statutes providing enforcement mechanisms for these laws. 18 U.S.C. § 216 provides the penalty for a violation of the criminal conflict of interest statutes.

B. Section 201 makes bribery a crime. Section 202 defines Special Government Employees. Sections 203 and 205 restrict Federal employees from representing others before the Government with or without compensation. Section 207 places post-government employment restrictions on former federal employees. Section 208 is the conflicts of interest law covering current Executive Branch federal employees. Section 209 prohibits federal employees from being paid by two non-federal sources to perform their federal duties.
III. OFFICE OF GOVERNMENT ETHICS (OGE)

A. The U.S. Office of Government Ethics was created by the Ethics in Government Act, 5 U.S.C. app. §401, as a separate Executive Branch agency to oversee Executive Branch ethics programs. The underlying basis for the Ethics in Government Act is the Basic Obligations of Public Service issued under Executive Order 12674 at Appendix A (commonly known as the 14 principles).

B. OGE’s authority, functions, and oversight of Executive Branch agencies is designated by 5 U.S.C. app. § 402.

C. The Ethics in Government Act requires that the head of each Executive Branch agency designate a designated agency ethics official (DAEO) to administer the agency ethics program.

D. In response to Executive Order 12674, OGE issued the Standards of Ethical Conduct for Employees of the Executive Branch, 5 C.F.R. part 2635. The Standards apply to all executive branch employees and address a myriad of ethics topics, including: both the criminal conflict of interest and appearance of a conflict of interest rules, misuse of Government personnel and equipment, receipt of gifts, regulations on seeking employment and on post-government employment and participation in fundraising events.

IV. IMPLEMENTATION OF THE ETHICS IN GOVERNMENT ACT AT DOD

A. DoD has issued a supplemental regulation which applies only to DoD personnel (military and civilian) and addresses a number of issues of importance to the DoD community.

B. The Supplemental Regulation is found at 5 C.F.R., Part 3601. (NOTE: The JER incorporates the supplemental regulation by reference but is not itself the DoD supplementation.) This regulation supplements the Standards of Ethical Conduct for Employees of the Executive Branch.

C. Part 3601 provides additional exceptions for gifts from outside sources, provides for additional limitations on gifts between DoD employees, sets forth when employees must complete a written disqualification, places limits on solicited sales by supervisors to subordinates, provides criteria for prior approval for outside employment and business activities, and requires a disclaimer for speeches and writings devoted to agency matters.
V. WHO RUNS THE DOD ETHICS PROGRAM

A. The general counsel of each DoD designated separate agency component (DoD DAEO organization), pursuant to 5 C.F.R. § 3601.102, serves as the DoD agency DAEO unless the head of the agency appoints another person. See also DoDD 5500.07, section 5.4.

1. DAEO (JER § 1-207): A DoD employee appointed, in writing, by the head of a DoD agency to administer the provisions of the Ethics in Government Act of 1978 and the JER. See also JER §§ 1-203 and 1-206. The DAEO is responsible for the implementation and administration of the component's ethics program.

2. Alternate DAEO (JER § 1-203): An employee of a DoD agency who has been appointed by the DoD component head to serve in the absence of the DoD component DAEO.

3. Deputy DAEO (JER § 1-206): An employee of a DoD agency who has been appointed, in writing, by the DoD component DAEO and who has been delegated, in writing, authority by that DoD component DAEO to act on his behalf.

4. Ethics Counselor (EC) (JER § 1-212): A DoD employee (must be an attorney) appointed, in writing, by the DAEO or designee to assist generally in implementing and administering the command's or organization's ethics program and to provide ethics advice to DoD employees in accordance with the JER.

VI. THE JOINT ETHICS REGULATION

A. Created and authorized by DoDD 5500.07, Standards of Conduct.


2. Applies to all DoD Components and personnel.

3. Punitive. Noncompliance with the regulation is administratively punitive for civilian personnel. Regulations printed in bold italics in the JER are general orders—they apply to all military members without further implementation and violations may be punishable as violations of a lawful general order, Article 92, Uniform Code of Military Justice (UCMJ).
B. Foreword to the JER. Cancels all DoD and service directives and regulations that are inconsistent with the JER.

C. Applies the OGE rules (C.F.R. provisions) to non-covered DoD personnel.
   1. Republishes and specifically applies many of the OGE rules to enlisted and national guard members.
   2. Rules apply to all “DoD employees” except the following do not apply to enlisted personnel: 18 U.S.C. §§ 203, 205, 207, 208, and 209; but provisions similar to 18 U.S.C. §§ 208 and 209 do apply. See JER 1-300b.

D. Only the Secretary can waive application of a JER provision, unless the JER provides otherwise (e.g., certain provisions may be waived by the DoD General Counsel).

E. The JER provides DoD-specific interpretative and procedural guidance for implementation of the regulations. For example, the JER also includes key definitions for identifying who has what responsibilities in implementing the DoD ethics program.

F. Key definitions under the JER.
   1. DoD Employee (JER § 1-209): The JER applies the Executive Branch Standards of Conduct rules to "DoD Employees." The definition essentially includes everyone in DoD:
      a. Any DoD civilian officer or employee (including special government employees) of any DoD component (including any non-appropriated fund activity).
      b. Any active duty regular or reserve military officer, including warrant officers.
      c. Any active duty enlisted member of the Army, Navy, Air Force, or Marine Corps.
      d. Any reserve or National Guard member on active duty under orders issued pursuant to Title 10, United States Code.
e. Any reserve or National Guard member while performing official duties or functions under the authority of either Title 10 or 32, United States Code, or while engaged in any activity related to the performance of such duties or functions, including any time the member uses his reserve or National Guard of the United States title or position, or any authority derived therefrom.

f. Foreign national employees if consistent with labor agreements and international treaties and agreement, and host country laws, e.g., German and Japanese national employees are not subject to the JER, but Korean national employees are.

g. Employees from outside the U.S. Government, but who are working in DoD under authority of the Intergovernmental Personnel Act, are not included in the definition of “DoD employee.” However, personnel assigned to DoD (appointed or detailed) are covered by the Ethics in Government Act, Standards of Ethical Conduct for Employees of the Executive Branch, and the conflict of interest laws.

2. Agency Designee (JER § 1-202): The first supervisor who is a commissioned military officer or a civilian above GS/GM-11 in the chain of command or supervisor of the DoD employee concerned. Except in remote locations, the agency designee may act only after consultation with his local ethics counselor. For any military officer in grade 0-7 or above who is in command and any civilian presidential appointee confirmed by the Senate, the agency designee is his ethics counselor.

3. Special Government Employee (SGE) (JER § 1-227): Person, including an enlisted member, who performs temporary duties not-to-exceed 130 days during any period of 365 consecutive days. Includes reserve component (RC) officers “serving on active duty involuntarily or for training for any length of time, and one who is serving voluntarily on active duty for training for 130 days or less.” But see also 18 U.S.C. § 202, which provides a slightly different definition regarding when RC officers are SGEs. Consult the websites listed at the end of this outline for future updates and clarification on this matter.

VII. DESIGNATED AGENCY ETHICS OFFICIAL DUTIES AND RESPONSIBILITIES

(All short references are to 5 C.F.R.)
§ 2635.102(c)  DAEO and various designees are also agency ethics officials.
§ 2635.107(a)  Responsible for managing agency ethics program.
§ 2635.805(c)  May authorize, in coordination with the DOJ, service as an expert witness which might otherwise violate 18 U.S.C. §§ 205 or 207.
§ 2634.201(f)  Reviewing official (DAEO or alternate) may grant 45-day extension for filing OGE 278.
§ 2634.204(a)  May determine that filer will serve less than 60 days in a given year and not have to file OGE 278.
§ 2634.602  OGE 278s are filed with DAEO.
§ 2634.604(a)  OGE 278s must be reviewed within 60 days after filing.
§ 2634.604(b)  OGE 278s are to be reviewed for facial completeness and apparent conflicts.
§ 2634.604(b)  When OGE 278s are incomplete:
  (1)  Reviewer must request info by a date certain (usually no more than 90 days)
  (2)  Must give the filer notice and an opportunity to respond
  (3)  Must pursue remedies to resolve conflicts
  (4)  Must notify the head of the agency if the filer is in non-compliance
§ 2634.605(b)  DAEO must maintain a list of 278 filers in non-compliance.
§ 2634.803(d)  DAEO may enter into ethics agreements to resolve conflicts of interest.
§ 2638.104(c)  DAEO duties in managing agency ethics program are:
  (1)  Liaison with OGE
  (2)  Maintain financial disclosure system
  (3)  Promptly and timely furnishing OGE with all documents and information (disclosure reports)
  (4)  Carrying out an effective government ethics education program

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2017
(5) Taking appropriate measures to resolve conflicts of interest whether it involves recusals, directed divestitures, waiver, authorizations, or reassignments

(6) Consult with OGE on 18 U.S.C. § 208 waivers

(7) Carrying out an effective financial disclosure program
   Procedures (JER)
   File timely
   Collect late fees for late filing or no filing of public reports
   Referrals to OIG and DOJ
   Review for conflicts
   Consult with Supervisors and filers about conflicts
   Timely certify reports
   Use information in financial disclosure reports to prevent conflicts

(8) Assist the agency in enforcement of ethics laws and regulations
   Referrals to OIG and DoJ
   Take Disciplinary or corrective action

(9) Assist OIG in interpretation and application of government ethics laws

(10) Ensure that agency has process to notify OGE when a referral to DoJ is made per 28 U.S.C. § 535.

(11) Providing advice to special Government employees

(12) Requiring timely compliance with ethics agreements

(13) Conducting ethics briefings for certain agency leaders

(14) Prepare agency’s ethics program for a potential Presidential transition

(15) Evaluate the Agency’s ethics program, and make recommendation to the agency regarding the resources available to the ethics program.

§ 2638.104
(d) and (e) May delegate powers to deputy ethics officials (as used by OGE "deputy ethics officials" includes alternate DAEOs, agency ethics officials, and ethics counselors).

§ 2638.702 In managing the agency ethics training program, the DAEO must:

(1) Notice of ethics requirements sent to new supervisors (including language in 2638.306(c)

(2) Notice of ethics requirements included in job offers
VIII. AUTHORITY AND APPOINTMENT OF ETHICS COUNSELORS

Check with your office to determine if you have been properly delegated authority to act as an ethics counselor. If you do not have a proper delegation, then check with your judge advocate general or general counsel’s office.

IX. ETHICS COUNSELOR RESPONSIBILITIES INCLUDING THOSE UNDER THE DOD SUPPLEMENTAL REGULATION (5 C.F.R., PART 3601)

A. Implements, administers, and oversees all aspects of the organization’s ethics program and all matters relating to ethics covered by the DoD supplemental ethics regulation at 5 C.F.R., Part 3601 and the JER. See 5 C.F.R. § 2638.201 (in Chapter 11 of the JER) and JER 1-401a.

B. Specific responsibilities set out in the ethics rules:

1. DoD Supplemental Regulation 5 C.F.R., Part 3601:
   a. .104 advising on acceptance of group gifts
   b. .105 advising on written disqualification
   c. .106 advising on limitation on solicitation of sales to people junior in rank
   d. .107 advising on prior approval for outside activities
   e. .108 advising on disclaimer for speeches and writings

2. Chapter 2, JER:
   a. 5 C.F.R. § 2635.107(b) - Advice and counsel.
   b. 5 C.F.R. § 2635.204(d)(2) - Written determination required before certain awards or honorary degrees may be accepted.
   c. 5 C.F.R. § 2635.205(c) - Advise on proper disposition of improper gifts. See also group gifts at 5 C.F.R. § 3601.104
   d. 5 C.F.R. § 2635.502(a)(1) - Consult with ethics counselor when appearance of a conflict may exist over personal or business relations.
e. 5 C.F.R. § 2635.602(a)(2) - Post-government employment advice including advising on written disqualification at 5 C.F.R. § 3601.105

f. 5 C.F.R. § 2635.805(c) - Authorize appearance of government employee as an expert witness in a case in which the U.S. Government is a party.

   (1) Delegated by Army DAEO to Chief, Litigation Division for Army. For the rules, see Army Regulation 27-40, paragraph 7-10b

   (2) Current and former Air Force employees rules are found in Air Force Instruction 51-301 (20 June 2002), Chapter 9.

   (3) Current Navy and Marine guidance is at 32 C.F.R. part 725.

g. JER § 2-202b - Determination regarding gifts of scholarship and grants.

3. Chapter 3, JER (5 C.F.R. § 2636.103) – Advisory opinions (honoraria, etc.).

4. Chapter 10, JER - EC responsibility to consult on and report violations of the ethics laws.


C. ECs provide guidance to “Agency Designees” when dealing with:

1. Acceptance of Gifts from Outside Sources - Widely Attended Gathering (Chapter 2, JER).

   a. 5 C.F.R. § 2635.204(g)(3) - Determination of agency interest.

   b. 5 C.F.R. § 2635.204(g)(3)(i) - Written determination of agency interest--that employee's participation outweighs favoritism appearances.

   c. 5 C.F.R. § 2635.204(g)(3)(ii) - Blanket determination of agency interest.
d. 5 C.F.R. § 2635.204(g)(6) - Authorize accompanying spouse or other guest.

2. Waiver of Conflicting Financial Interest (Chapter 2, JER). NOTE: ECs must elevate any discussion of a possible 208 waiver through the appropriate component DAEO, which will consult with the U.S. Office of Government Ethics.


3. Conflict of Interests - Impartiality (Chapter 2, JER).

   a. 5 C.F.R. § 2635.502(a) - Consult when appearance of a conflict.

   b. 5 C.F.R. § 2635.502(c) - Determines if appearance of a conflict.

   c. 5 C.F.R. § 2635.502(d) - Authorize participation notwithstanding appearance of a conflict of interest.

4. Seeking Employment (Chapter 3, JER) - 5 C.F.R. § 2635.605(b) - Authorize participation in a particular matter notwithstanding appearance of a conflict of interest while seeking employment.

5. Events sponsored by State and Local Government (JER § 2-202) - Determination of community relations interest.

6. Outside Employment (JER § 2-206) - Authorize employment.

D. Act as the Agency Designee for General/Flag Officer in Command (JER § 1-202).

E. 31 U.S.C. § 1353 (Gifts of Travel and Travel-Related Expenses to the Agency). Travel approval authority may not authorize acceptance without advice and concurrence of EC: 5 C.F.R., Part 304; JER §§ 4-100 & 4-101

1. Army Directive 2007-01, paragraph 15

2. SECNAVINST 4001.2J (12 Aug 09)

F. Public (OGE Form 278) and Confidential (OGE 450) Financial Disclosure Reports (5 C.F.R. Part 2634).
   1. JER §§ 7-205 & 7-305 - Submit financial disclosure report through ECs.
   2. JER §§ 7-206 & 7-306 - EC review of financial disclosure reports.

G. Provide Written Ethics Opinions to Individuals.
   3. 5 U.S.C. app. 504(b); Chapter 3, JER; 5 C.F.R. § 2636.103 (Compensation for Teaching).

H. Additional EC Responsibilities (JER § 1-411).
   1. Request assistance through EC channels if issue cannot be resolved locally.
   2. Maintain a current copy of JER for review of employees. NOTE: Any link to JER should be back to the DoD Publications website. A local version should not be used. This prevents outdated versions from existing.
   3. Maintain thorough understanding of DoD ethics policies.
   4. Provide copies of precedential ethics opinions to DAEO.

G. Other EC Responsibilities.

Often, an Agency Ethics Official is appointed in writing by the DAEO, or by the head of a command or organization, who has been delegated the authority to assist in managing the ethics program and provide ethics advice (a.k.a. "Ethics Counselor"). He has the following responsibilities. (All short references are to 5 C.F.R., Part 2635.)

.102(c) Definition: Has been delegated authority to carry out agency ethics program.
.107(b) May give authoritative advice on the standards of conduct.

.204(d)(1) Must make written determination that awards in excess of $200 in value are bona fide part of a program of established recognition.

.204(d)(2) Must make written determination that acceptance of an honorary degree would not create an appearance of impropriety.

.205(a)(2) May decide how to dispose of improper perishable gift (note: all supervisors have this power).

.205(c) May provide qualified immunity from adverse actions to employees who seek advice on disposition of improper gifts.

.402(c)(2) May require written disqualification in resolving conflicting financial interest under 18 U.S.C. § 208 (note: all supervisors have this power).

.502(a)(1) May provide advice to employees on whether an outside interest or relationship creates an appearance of impropriety.

.502(e)(2) May require written disqualification in resolving appearance of impropriety (note: all supervisors have this power).


.604(c) May require written disqualification while "seeking employment" (note: all supervisors have this power).

2636.103(b) May provide advisory opinion on whether honorarium prohibition applies to a specific activity.

FAR 3.104-6(a) Shall, within 30 days of written request, provide written opinion on whether this statute precludes engaging in a specific activity.

X. WHAT AN ETHICS COUNSELOR MAY NOT DO

Certain duties of the DAEO are not delegable. They are:

A. Determining whether an employee may testify against the Government pursuant to 5 C.F.R. § 2635.805.
B. Approving teaching as an outside activity by a non-career political appointee pursuant to 5 C.F.R. § 2636.307.

C. Certifying a public financial disclosure report of a presidential appointee confirmed by the Senate.

D. Possibly being the final reviewer of the commander depending upon the EC delegation.

XI. COMMAND RESPONSIBILITIES (CHAPTER 1, SECTION 4, JER)

A. DoD Component Heads (JER § 1-400).
   1. Exercise personal leadership.
   2. Take personal responsibility.
   3. Provide sufficient resources to implement the program.

B. Heads of DoD Component Commands or Organizations (JER § 1-404).
   1. Personally account for command’s ethics program.
   2. Exercise personal leadership in maintaining the command’s program.

C. Inspector General (JER § 1-412).
   1. Investigate ethics matters.
   2. Report to DAEO or designee potential criminal matters referred to Department of Justice.

D. Personnel and Administrative Officers (JER §§ 1-413 & 414).
   1. Identify employees required to receive ethics training.
   2. Inform new employees of requirement to receive ethics training.

XII. REQUIRED REPORTS

A major part of an ethics program is a series of reports. The Ethics Counselor will be responsible for completing the following reports either as a reviewer for financial disclosure or as the designee responsible for gathering the information in the office to be included in the report.
A. OGE Form 450 - Confidential Financial Disclosure Reports (or the DoD version of OGE Optional Form 450-A, Confidential Certificate of No New Interests) (Annual reports due 15 February).

B. OGE Form 278 - Public Financial Disclosure Reports (Annual reports due 15 May).

C. Gifts of Travel - (31 U.S.C. 1353) to report up to DAEO office as instructed. (Prior approval required prior to acceptance, and final report due within 30 days of travel) (Agency submits semi-annual reports to OGE no later than 31 May & 30 Nov).

D. Annual Ethics Program Survey to report up to DAEO office as instructed. (5 C.F.R. § 2638.604(b). (Due Feb each year).


F. By January 15, a report about issuing job offer notices and notices to supervisors about ethics and confirmation that the procedures have been implemented. 5 C.F.R. § 2638.310.

XIII. RESOURCES (IN ADDITION TO LAW AND REGULATION) THAT MAY HELP THE ETHICS COUNSELOR


B. OGE material. (https://www2.oge.gov/web/oge.nsf/About+OGE/)


D. Your MACOM/MAJCOM/higher command EC.

E. Navy JAG (Code 13); Navy Assistant General Counsel (Ethics); AF/JAG General Law Division; Army SOCO.
F. Army Ethics website. (http://www.jagnet.army.mil/
Ethics Forum and SOC Database. (http://ogc.hqda.pentagon.mil/Ethics.aspx)

G. Navy Ethics website. (http://www.ethics.navy.mil)


XIV. HEAD OF AGENCY AND SGES

A. Head of Agency

(All short references are to 5 C.F.R., Part 2635.)

.102(b) Determinations relating to the conduct of the agency head, or actions which must be taken by agency head, must be done in consultation with the DAEO

.102(i) Definition: "Head of Agency" means head of agency

.503(c) Waiver of conflict created by extraordinary payments from former employers shall be in writing and given only by the head of agency. However, this waiver authority may be delegated.

2634.605(b) Must maintain list of OGE278 filers in non-compliance

2638.107 Is personally responsible for agency ethics program, and shall make sufficient resources available for the program, and select the DAEO. NOTE! The headnote summaries of these sections have been condensed and simplified. However, to the greatest extent possible, the operative verbs and objects in the regulations have been retained.

B. Special Government Employees and How They Are Impacted Under OGE Rules

2635.102(h) Definition of "employee" includes special government employees (SGE)

.102(1) Definition of "SGE" incorporated from 18 U.S.C. § 202(a), i.e., on temporary duty not to exceed 130 days per year. They generally are consultants or members of an advisory committee. An SGE is an ethics term, and not a personnel term.

.202(c)(4) "Public official" under 18 U.S.C. § 801 (bribery) includes SGEs
.204(e)(2) Gifts: Example 1: For gifts based on outside relationships, SGEs may accept gifts (even from DoD contractors) so long as it is not given for work done as an SGE.

.402(d)(3) 208 waivers: SGEs who are members of advisory committees may get 18 U.S.C. § 208 waivers.

.603(b)(3) Negotiating for employment: Example 5, SGE used as an example of how sending a resume is not negotiating for employment (implying that SGEs are subject to 18 U.S.C. § 208 conflicts on this issue).

.604(c) Conflicts of interest: Example 4, SGE used as an example of when duties would conflict with negotiating for employment.

.801(d) Summarizes four statutes in which SGE is mentioned.

.805(a) Restriction on service as an expert witness only applies to SGEs on the same particular matter in which they served as a federal official.

.805(b) SGE must get agency permission to act as expert witness in a matter involving agency where SGE was employed if the SGE is a presidential appointee, serves on a statutory commission, or has served more than 60 days in a given year.

.807(a) SGE prohibited from receiving compensation for speaking, teaching, or writing about official duties.

.807(a)(2)(i)(E)(4) Teaching, speaking, and writing do not relate to SGE official duties when the SGE comments on matters of official agency policy, agency operations, agency programs, general subject matter concerning an industry or economic sector, or matters to which employee was assigned during the previous year (unless the employee has served more than 60 days during the previous year and 60 days during the subsequent year). In other words, the restriction on SGEs’ compensation for teaching, speaking, or writing is limited to the same particular matter in which they were involved personally and substantially. See examples 7, 8, and 9.

.808(c) SGE may engage in fund-raising in a personal capacity and may solicit a prohibited source, if the prohibited source is not directly affected by the SGE’s duties.
### Basic Obligations of Public Service Under Executive Order 12674

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<tr>
<th>No.</th>
<th>Obligation</th>
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<tr>
<td>1.</td>
<td><strong>Public Service is a public trust</strong>, requiring employees to place loyalty to the Constitution, the laws and ethical principles above private gain.</td>
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<td>2.</td>
<td>Employees shall not hold financial interests that conflict with the conscientious performance of duty.</td>
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<td>3.</td>
<td>Employees shall not engage in financial transactions using nonpublic Government information or allow the improper use of such information to further any private interest.</td>
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<td>4.</td>
<td>An employee shall not, except as [provided for by regulation], solicit or accept any gift or other item of monetary value from any person or entity seeking official action from, doing business with, or conducting activities regulated by the employee's agency, or whose interests may be substantially affected by the performance or nonperformance of the employee's duties.</td>
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<td>5.</td>
<td>Employees shall put forth honest effort in the performance of their duties.</td>
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<td>6.</td>
<td>Employees shall not knowingly make unauthorized commitments or promises of any kind purporting to bind the Government.</td>
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<td>7.</td>
<td>Employees shall not use public office for private gain.</td>
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<td>8.</td>
<td>Employees shall act impartially and not give preferential treatment to any private organization or individual.</td>
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<td>9.</td>
<td>Employees shall protect and conserve Federal property and shall not use it for other than authorized activities.</td>
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<td>10.</td>
<td>Employees shall not engage in outside employment or activities, including seeking or negotiating for employment, that conflict with official Government duties and responsibilities.</td>
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<td>11.</td>
<td>Employees shall disclose waste, fraud, abuse, and corruption to appropriate authorities.</td>
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<td>12.</td>
<td>Employees shall satisfy in good faith their obligations as citizens, including all just financial obligations, especially those--such as Federal, State, or local taxes--that are imposed by law.</td>
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<tr>
<td>13.</td>
<td>Employees shall adhere to all laws and regulations that provide equal opportunity for all Americans regardless of race, color, religion, sex, national origin, age, or handicap.</td>
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<td>14.</td>
<td>Employees shall endeavor to avoid any actions creating the appearance that they are violating the law or ethical standards. Whether particular circumstances create an appearance that the law or these standards have been violated shall be determined from the perspective of a reasonable person with knowledge of the relevant facts.</td>
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