



STATE OF NEW JERSEY

In the Matter of Nanci Carr,
Department of the Treasury

**FINAL ADMINISTRATIVE
ACTION
OF THE
CIVIL SERVICE COMMISSION**

CSC Docket No. 2016-1802

Classification Appeal

ISSUED: NOV 30 2016

(CSM)

Nanci Carr appeals the attached decision of the Division of Agency Services (Agency Services) that the proper classification of her position with the Department of the Treasury is Taxpayer Service Representative 1. The appellant seeks a Supervisor, Technical Services, Taxation classification.

The record in the present matter establishes that at the time the appellant filed her request for a classification review, she was serving as a Taxpayer Service Representative 1. The appellant's position is located in the Division of Taxation, Taxpayer Services, Customer Services Branch Call Center and is supervised by Joan Weaver, Assistant Chief Technical Services Taxation. The appellant has supervisory responsibility for two Taxpayer Service Representative 2s, seven Taxpayer Service Representative 3s, and nine Tax Representative Trainees. The appellant sought a reclassification contending that her position would be more appropriately classified as a Supervisor, Technical Services, Taxation. In support of her request, the appellant submitted a Position Classification Questionnaire (PCQ) detailing the different duties that she performed. Agency Services reviewed all documentation supplied by the appellant including her PCQ. Based on its review of the information provided, Agency Services concluded that the appellant's position is properly classified as Taxpayer Service Representative 1.

On appeal, the appellant states that she performs the duties of the subject title and that her name is certified from a Supervisor Technical Services Taxation promotional list. Further, she states that individuals will be promoted to the Taxpayer Service Representative 1 title, at which point, they will be under her direct supervision. In a supplemental submission, the appellant provides an

updated organizational chart dated December 21, 2015, which indicates that she has been assigned supervisory responsibility for two Taxpayer Service Representative 1s. Additionally, the appellant details her duties and maintains that her position should be reclassified to Supervisor Technical Services Taxation.

CONCLUSION

The definition section of the job specification for Taxpayer Service Representative 1 states:

Under supervision in the Department of the Treasury, supervises the work of subordinate representatives in encouraging voluntary compliance with New Jersey tax laws by providing education, information, and assistance to taxpayers, their representatives, and/or division staff relative to the taxes administered by the division; and/or working alone, researches, investigates, and responds to the more complex tax administration cases; does other related work as required.

The definition section of the job specification for Supervisor, Technical Services, Taxation states:

Under the direction of a supervisory official in the Technical Services Activity, Division of Taxation, Department of the Treasury, supervises the development and implementation of Statewide information, assistance, and educational programs; reviews drafts of regulations and legislation; acts as liaison with the branch or activity responsible for issuing determinations or findings eligible for protest or appeal; deals with taxpayers and tax practitioners regarding tax issues including technical matters, protests, and requests for conferences; does other related duties.

In the instant matter, at the time of the classification review, it is clear that the appellant's position was properly classified as Taxpayer Service Representative 1. The appellant indicated on her PCQ that she supervised two Taxpayer Service Representative 1s. However, a review of these employees' records indicates that their titles are Taxpayer Service Representative 2. As noted by Agency Services, the Supervisor, Technical Services, Taxation title is classified as a second level supervisory title. Therefore, incumbents in this title are required to supervise positions that are classified as primary, or first level supervisors. At the time of the classification review, all of the positions that the appellant indicated she supervised on her PCQ were professional, *not* supervisory level titles. Since classification reviews are done on a current basis, the fact that she was assigned supervisory

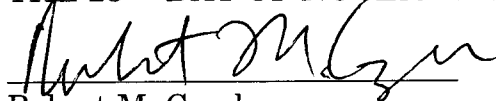
responsibilities for two Taxpayer Service Representative 1s, who were appointed effective December 26, 2015, after the completion of her classification review does not mean that her position should have been reclassified at the time of the audit. However, the foundation of position classification, as practiced in New Jersey, is the determination of duties and responsibilities being performed at a given point in time as verified by this agency through an audit or other formal study. Thus, classification reviews are based on a current review of assigned duties and any remedy derived therefrom is prospective in nature. As such, the appellant's position is properly classified as Taxpayer Service Representative 1. Nevertheless, if the appellant believes that her position is still misclassified as a result of the appointments of the two Taxpayer Service Representative 1s in December 2015, she should file another classification review with Agency Services. If it is determined that the position should be classified as Supervisor, Technical Services, Taxation, the appropriate promotional list should be certified against the position.

ORDER

Therefore, it is ordered that this appeal be denied.

This is the final administrative determination in this matter. Any further review should be pursued in a judicial forum.

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 23RD DAY OF NOVEMBER, 2016



Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

Director
Division of Appeals
& Regulatory Affairs
Civil Service Commission
Written Record Appeals Unit
P.O. Box 312
Trenton, New Jersey 08625-0312

Attachment

c: Nanci Carr
Douglas Ianni
Kelly Glenn
Records Center



STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
AGENCY SERVICES
P. O. Box 313
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Chris Christie
Governor
Kim Guadagno
Lt. Governor

Robert M. Czech
Chair/Chief Executive Officer

October 14, 2015

Ms. Nanci Carr
Department of the Treasury
Division of Taxation
50 Barrack Street, 8th Floor
PO Box 281
Trenton, New Jersey 08695-0281

**RE: Classification Appeal – Taxpayer Service Representative 1
AS Log# 05150365, Position# 097780, EID# 000377624**

Dear Ms. Carr:

This is to inform you, and the Department of the Treasury, of our determination concerning your classification appeal. This determination is based upon a thorough review and analysis of all information and documentation submitted.

Issue:

You are appealing your current permanent title of Taxpayer Service Representative 1 (R24) is not consistent your current assigned duties and responsibilities. You contend that the title Supervisor, Technical Services, Taxation (S27) is consistent with the duties that you currently perform.

Organization:

Your position is located in the Division of Taxation, Taxpayer Services, Customer Services Branch Call Center. You report directly to Joan Weaver, Assistant Chief Technical Services Taxation (&30), and have supervisory responsibility for the following positions: two (2) Taxpayer Service Representative 2 (P21); seven (7) Taxpayer Service Representative 3 (P18); and nine (9) Tax Representative Trainees.

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Finding of Fact:

The primary responsibilities of your position include, but are not limited to the following:

- Supervising the work operations for two units within the Division of Taxation's Customer Service Call Center.
- Reviewing work submitted by subordinate Taxpayer Service Representatives (TSRs).
- Tracking call volume and types of calls being received into the call center.
- Monitoring phone calls of TSRs to ensure the accuracy of information to taxpayers.
- Interpreting statutes and/or regulations to state government employees, taxpayers, and/or others concerned with preparation of tax returns.
- Compiling a monthly statistical and narrative report for Branch Assistant Chiefs which includes: new issues/developments; operational highlights; updates of prior issues; personnel changes; and other statistical information necessary to evaluate the unit's productivity.

Review and Analysis:

Your position is currently classified by the title Taxpayer Service Representative 1 (R24-51324). The definition section of the job specification for this title states:

“Under supervision in the Department of the Treasury, supervises the work of subordinate representatives in encouraging voluntary compliance with New Jersey tax laws by providing education, information, and assistance to taxpayers, their representatives, and/or division staff relative to the taxes administered by the division; and/or working alone, researches, investigates, and responds to the more complex tax administration cases; does related work as required.”

The Examples of Work include: supervising the work of Taxpayer Service Representatives 2 and 3 in responding to requests by taxpayers and/or their representatives for assistance relative to all taxes administered by the division including requests referred through regional offices, the Director's Office, and Legislators' Offices; preparing and/or supervising the drafting of replies to inquiries received from the Governor's Office, the State Treasurer, the Director, Division of

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Taxation, or other authority; and reviewing and/or developing technical brochures, bulletins, manuals, guidebooks, and other publications, and is responsible for their technical accuracy.

You contend that the title Supervisor, Technical Services, Taxation (S27-51334) is an appropriate title for your position. The definition section of the job specification for Supervisor, Technical Services, Taxation (S27-51334) states:

“Under direction of a supervisory official in the Technical Services Activity, Division of Taxation, Department of the Treasury supervises the development and implementation of statewide information, assistance, and educational programs; reviews drafts of regulations and legislation; acts as liaison with the branch or activity responsible for issuing determinations or findings eligible for protest or appeal; deals with taxpayers and tax practitioners regarding tax issues including technical matters, protests, and requests for conferences; does other related duties.”

The title, Supervisor, Technical Services, Taxation functions as a second level supervisor. Positions classified at this level are responsible for supervising first level supervisors. Duties include: determining whether the state is at risk of collection with regard to protests and/or appealed tax assessments, and corresponds and verbally communicates with taxpayers and members of the legal and accounting profession regarding requirements surrounding the posting of surety; reviewing drafts of legislation and regulations internally prepared to ensure that they accurately reflect the purpose for which they were written, are administrable, and are within the division's statutory authority; ensuring that protests and requests for hearings directed to the Conference and Appeal Branch are in conformity with governing statutes, reputations, and policies.

A review of the organizational chart finds there are: two (2) Taxpayer Service Representative 2 (P21); seven (7) Taxpayer Service Representative 3 (P18); and nine (9) Tax Representative Trainee positions. As such, your position is not functioning as a second level supervisor.

The assigned duties and responsibilities of your position are significantly descriptive of the tasks assigned to the title Taxpayer Service Representative 1.

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Determination:

Based upon the findings of fact above, it is my determination that the assigned duties and responsibilities of your position are properly classified by your current permanent title Taxpayer Service Representative 1 (R24-51324). Therefore, the classification of your position will remain unchanged.

Please be advised that in accordance with *N.J.A.C. 4A:3-3.9*, you may appeal this decision within twenty (20) days of receipt of this letter. This appeal should be addressed to Written Records Appeals Unit, Division of Appeals and Regulatory Affairs, PO Box 312, Trenton, New Jersey 08625-0312. Please note that the submission of an appeal must include a copy of the determination being appealed as well as written documentation and/or argument substantiating the portions of the determination being disputed and the basis for the appeal.

Sincerely,



Joseph Ridolfi, Team Leader
Agency Services

JR/rmd

c: Laura Budzinski, Manager, Department of the Treasury