



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION

In the Matter of Lauren Williams,
Department of the Treasury

CSC Docket No. 2016-2682

Classification Appeal

ISSUED: **MAR 24 2017**

Lauren Williams appeals the attached January 21, 2016 determination of the Division of Agency Services (DAS) that her position with the Department of the Treasury is properly classified as Investigator 2, Taxation. The appellant seeks an Investigator 1, Taxation classification in this proceeding.

The appellant was regularly appointed to the title of Investigator 2, Taxation on August 10, 2013. Her position is located in the Department of the Treasury's Division of Taxation, Compliance and Enforcement Activity, Attorney General Referrals - Trenton. She reports to a Supervising Investigator Taxation, and has supervisory responsibility for one Investigator 3, Taxation position. DAS performed detailed analyses of the appellant's Position Classification Questionnaires (PCQ) and other materials submitted.

As a result, DAS found that the appellant's position was properly classified as Investigator 2, Taxation. Although DAS found that the appellant performed investigations and functioned as lead worker, her position did not include supervision of a team or unit of subordinate Investigators. DAS indicated that the preponderance of the appellant's current duties and responsibilities are commensurate with the job description for Investigator 2, Taxation, and it ordered the removal of her supervisory duties. Subsequently, the appellant was appointed from the eligible list for Investigator 1, Taxation (PS0793U), Department of the Treasury, on April 16, 2016.

It is noted that the appellant had previously requested a classification review, and received the determination indicating that she did not perform supervisory duties. See *In the Matter of Joshua Brown, et al., Department of the Treasury* (CSC, decided November 18, 2015). It is also noted that DAS has made modifications to the job specification for Investigator 1, Taxation and the definition has changed.

On appeal to the Civil Service Commission (Commission), the appellant argues that DAS' determination was subjective. Specifically, she states that there is a lack of a consistent set of standards used to make determinations on individual appeals, resulting in reclassifications for individuals who did not meet the necessary requirements, and no reclassifications for those individuals who met or exceeded them. She contends that some Investigators 1, Taxation do not complete performance evaluations; one person with an upward classification has only one subordinate; there is no clarity regarding what constitutes a group; the distinction between the "P" Employee Relations Group (ERG) and "R" ERG rests solely on the duty of conducting performance reviews; and she performed duties as an Investigator 1, Taxation under the definition put in place prior to October 2015, and the denial should not be based on a new set of standards after her request was submitted in August 2015.

The appellant states that from late 2104 to early 2015, three Investigators were granted reclassifications of their titles to Investigator 1, Taxation, when they were not required to complete PARs for any subordinate within Taxation. Next, she maintains that the prior job specification stated that an Investigator 1, Taxation "...assists in the supervision of subordinate investigators..." and therefore, it was not necessary for an Investigator 1, Taxation to perform all the duties of the supervisor. Also, she argues that DAS' determination does not mention the number of subordinate performance reviews in which the Investigator 1 is responsible for signing. She states that a co-worker was appointed to the title of Investigator 1, Taxation although he signed the performance review for one subordinate employee. She argues that the description in the job specification fails to identify what number of individuals constitutes a team or unit, and that this definition was not in effect when she submitted her request for a classification review.

DAS responded that the Investigator 1, Taxation is a primary or first level supervisory position, and must have responsibility for administration of formal performance evaluations for subordinate staff. Also, it stated that incumbents in an Investigator 1, Taxation position must supervise a team or unit of subordinate Investigators, and that the appellant has supervisory responsibility for only one Investigator 3, Taxation.

In response, the appellant stated that in *Brown, et al., supra.*, the Commission found that the distinction between the Investigator 2, Taxation title

and the Investigator 1, Taxation title lies in the task of conducting PAR evaluations, which she claims she does, but it makes no reference to the number of PARs required to make the distinction.

CONCLUSION

The definition section of the job specification for Investigator 1, Taxation states:

Under the direction of a Supervising Investigator or other higher level supervisory officer in the Division of Taxation, Department of Treasury, supervises a team or unit of subordinate investigators; may be required to conduct independent investigations of a more complex nature as they relate to the collection of tax revenues, delinquent and/or deficient taxes, abatements, and enforcement of tax statutes administered by the Division of Taxation; trains new investigators; supervises staff in work activities and signs official performance evaluations for subordinate staff; may be assigned to either a field or central office location; does related work as required.

The definition section of the job specification for Investigator 2, Taxation states:

Under the direction of an Investigator 1, Taxation, Supervising Investigator, Taxation or other supervisory official in the Division of Taxation, Department of the Treasury, performs investigations of a more complex nature as they relate to the collection of tax revenues, delinquent and/or deficient taxes, abatements, and enforcement of tax statutes administered by the Division of Taxation; assists in the training of subordinate investigators; may be assigned to either a field or central office location; does related work as required.

Investigator 1, Taxation is clearly a supervisory title, and the Commission has determined that an incumbent in this title must supervise a team. DAS referred to a "team or unit" of subordinate investigators which is defined as two or more subordinates. Thus, in order to be classified in the higher title, an incumbent must supervise more than one subordinate, and in this case, the appellant supervises one Investigator 3, Taxation. While the classification plan is not intended to limit an appointing authority's ability to organize its work force as appropriate, proper placement in this title requires supervision of more than one subordinate. With respect to her argument that a coworker was appointed to the title and only signs a performance review for one subordinate, a classification appeal cannot be based on a comparison of the duties to another position, especially if the position is misclassified.

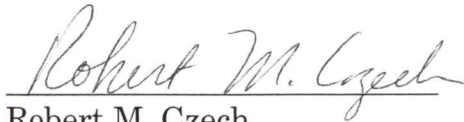
Finally, it is noted that the Commission has informed the Department of the Treasury that any employee in the title of Investigator 1, Taxation must be currently assigned appropriate supervisory duties as defined by the Commission. See *In the Matter of Joshua Brown, Department of the Treasury* (CSC, decided October 19, 2016). As provided for in *Brown, supra*, the appellant's argument concerning an inappropriate classification at an earlier time is superseded by the necessity that all current Investigators 1, Taxation must be currently assigned appropriate supervisory duties or be separated from that title.

ORDER

Therefore, the position of Lauren Williams is properly classified as Investigator 2, Taxation.

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

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 22nd DAY OF MARCH, 2017



Robert M. Czech
Commissioner
Civil Service Commission

Inquiries
and
Correspondence:

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

Attachment

c: Lauren Williams
Douglas Ianni
Kelly Glenn
Records Center



Chris Christie
Governor
Kim Guadagno
Lt. Governor

STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
AGENCY SERVICES
P. O. Box 313
Trenton, New Jersey 08625-0313

Robert M. Czech
Chair/Chief Executive Officer

January 21, 2016

Ms. Lauren Williams
Department of the Treasury
Division of Taxation
50 Barrack Street, 9th Floor
PO Box 245
Trenton, New Jersey 08625-0245

RE: Classification Appeal – Investigator 2, Taxation
AS# ~~08150233~~, Position# ~~08150233~~, EID# ~~08150233~~

Dear Ms. Williams:

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 title of Investigator 2, Taxation (P22) is not consistent your current assigned duties and responsibilities. You contend that the title Investigator 1, Taxation (R25) is consistent with the duties that you currently perform. Subsequent to your initial classification appeal submission, you forwarded an amended Performance Assessment Review stating that as of September 1, 2015 you have been assigned the role of a Rater for a position of Investigator 3, Taxation within the Attorney General Referral Group.

Organization:

According to the organizational chart that was submitted, your position is assigned to the Division of Taxation, Compliance and Enforcement Activity, AG Referrals – Trenton. You report directly to Joe Marty, Supervising Investigator Taxation (S28) and possess supervisory responsibility for one (1) position of Investigator 3, Taxation.

Finding of Fact:

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

- Conducting a performance evaluation for a position of Investigator 3, Taxation.
- Performing complex investigations and/or examinations and verification of internal and external accounts.
- Examining and verifying taxpayer's records and books of account in order to ensure compliance and determination of any outstanding tax liability or overpayment.
- Filing legal actions including: Certificates of Debt; serving Warrants of Execution; levies of located assets and/or accounts; and/or the collection of deficient and/or delinquent tax liabilities and/or returns.
- Interpreting statutes and/or regulations to state government employees, taxpayers and/or others concerned with preparation of tax returns.
- Assisting with the compilation of statistics for various functions to be used in the monthly report which including Docketed Judgments, Schedules of Liability, officer information, Notices of Demand, etc. in order to assist the Attorney General's Office in the seizures of taxpayer assets.

Review and Analysis:

Your position is currently classified by the title Investigator 2, Taxation (P22-51593). The definition section of the job specification for this title states:

"Under the direction of an Investigator 1, Taxation, Supervising Investigator, Taxation or other supervisory official in the Division of Taxation, Department of the Treasury, performs investigations of a more complex nature as they relate to the collection of tax revenues, delinquent and/or deficient taxes, abatements, and enforcement of tax statutes administered by the Division of Taxation; takes the lead over investigative staff and assists in the training of subordinate investigators; may be assigned to either a field or central office location; does related work as required."

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The definition section of the job specification for Investigator 1, Taxation (R25-51594) states:

“Under the direction of a Supervising Investigator or other higher level supervisory official in the Division of Taxation, Department of Treasury, supervises a team or unit of subordinate investigators; may be required to conduct independent investigations of a more complex nature as they relate to the collection of tax revenues, delinquent and/or deficient taxes, abatements, and enforcement of tax statutes administered by the Division of Taxation; trains new investigators; supervises staff and work activities and signs official performance evaluations for subordinate staff; may be assigned to either a field or central office location; does related work as required.”

The Examples of Work include: supervising a team or unit of investigators in the performance of investigative work relevant to compliance with New Jersey tax laws and training of new investigators, evaluating progress of subordinate professionals, and/or analyzing such progress with the section supervisor.

Additionally, the title Investigator 1, Taxation is utilized as a primary or first level supervisor. The essential component of supervision is the responsibility for conducting formal performance evaluations for subordinate staff. Supervisory duties also include ensuring that assigned tasks are performed efficiently on a day-to-day basis and the training of subordinates.

Incumbents classified as an Investigator 1, Taxation supervise a team or unit of subordinate Investigators. As stated in your Position Classification Questionnaire (DPF-44S) and Performance Assessment Review (PAR), you have supervisory responsibility for one (1) position of Investigator 3, Taxation.

A comprehensive review and analysis of the assigned duties and responsibilities of your position find that they are significantly descriptive and commensurate with the tasks assigned to the title, Investigator 2, Taxation.

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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 title Investigator 2, Taxation (P22-51593).

Since the Investigator 2, Taxation title is non-supervisory; all supervisory duties must be removed immediately.

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