

B-15



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION OF THE CIVIL SERVICE COMMISSION

In the Matter of Tina Elbertson and Allison Sheppard, Department of the Treasury

Classification Appeals

CSC Docket Nos. 2017-1080 and 2017-1084

ISSUED: MAR 15 2017 (SLK)

Tina Elbertson and Allison Sheppard appeal the attached decisions of the Division of Agency Services (Agency Services) that the proper classifications of their positions with the Department of the Treasury is Auditor 1, Taxation. The appellants seek a classification of Conferee 2, Taxation. These appeals have been consolidated due to common issues presented.

By way of background, at the time of their requests for reclassification, the appellants' permanent titles were Conferee 1, Taxation. The appellants sought reclassification of their positions, alleging that their duties were more closely aligned with the duties of a Conferee 2, Taxation. Ms. Elbertson and Ms. Sheppard are assigned to the Division of Taxation Audit Activity, and report to Michael Rubino, Supervising Auditor, Taxation. Ms. Elbertson and Ms. Sheppard each have supervisory responsibility for one Auditor 2, Taxation, and one Auditor 3, Taxation. In support of their requests, the appellants submitted Position Classification Questionnaires (PCQs) detailing the different duties they perform as Conferee 1, Taxation. Agency Services reviewed and analyzed the PCQs completed by the appellants, and all information and documentation submitted. Additionally, on August 19, 2016, Agency Services conducted a telephone audit with Ms. Elbertson and Mr. Rubino and on August 24, 2016 with Ms. Sheppard and Mr. Rubino. Agency Services determined that their positions should be classified as Auditor 1, Taxation effective June 11, 2016.

On appeal, Ms. Elbertson describes her Division's structure and the duties of a Conferee. She presents that the job specification for Conferee 2, Taxation

indicates that incumbents in this position take the lead over lower level Conferees, but it does not state that the position is required to supervise subordinates. Ms. Elbertson indicates that she is a lead worker for a Conferee 1 and acknowledges that she does not sign this Conferee 1's performance evaluation as she is prohibited by Human Resources. Ms. Elbertson states that, due to a retirement, she was recently given the responsibility to supervise an Auditor 2 and Auditor 3. Consequently, she filed her most recent classification appeal because she believes that since she is now a supervisor, her position should be classified as a Conferee 2, Taxation. Ms. Elbertson emphasizes that although she supervises Auditors, she spends 75 percent of her time performing Conference work and not on the supervision of Auditors. She explains that, unlike the Conference and Appeals Branch, there are only three Conferees in her unit and there is no need to supervise a Conferee. However, she reiterates her argument that the complexity of her work and her leading a Conferee qualifies her for a Conferee 2, Taxation classification. Ms. Elbertson asserts that her supervision of Auditors has helped reduce the number of tax protests and appeals and increased the success for litigated cases.

Ms. Sheppard presents that she is primarily performing Conferee duties and therefore states that her position should be classified under a Conferee title and not an Auditor title. Further, since she is a first level supervisor as she signs a subordinates' performance evaluation, she believes her position should be classified as Conferee 2, Taxation.

Additionally, the appellants submit letters from their superiors in support of their appeals. These letter explain how the Branch came up with its structure, indicate that many of the duties performed by the appellants had previously been performed by a former Assistant Chief, present that they both oversee the Branch's junior Conferee, confirm that the appellants spend the majority of their time performing Conferee duties, assert that their duties exceed the level of a Conferee 2, Taxation, and state that the appellants' classification as Auditors puts their entire organizational structure in question.

CONCLUSION

N.J.S.A. 11A:3-1(a) and *N.J.A.C.* 4A:3-3.2(a) provide that the Civil Service Commission (Commission) shall establish, administer, amend, and continuously review a State classification plan governing all positions in State service.

N.J.A.C. 4A:3-3.1(b)1 and 3 provides that positions shall be assigned by the Commission and be assigned the title which describes the duties and responsibilities to be performed and the level of supervision exercised and received and, in State service, the Commission sets the level of compensation.

N.J.A.C. 4A:2-1.4(c) provides that the appellant has the burden of proof on appeal.

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

Under direction of a Supervising Auditor, Taxation, in the Division of Taxation, Department of the Treasury, assists in supervising the field or office auditing work and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division; may be assigned to either field or central office location as required; does related work as required.

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

Under direction of a Conferee 2, Taxation or other supervisory official in Division of Taxation, Department of the Treasury, conducts administrative conferences entailing substantive tax issues of importance and difficulty involving taxpayers' protests of tax determinations made on behalf of the Director, Division of Taxation; under direction, prepares reports and determination recommendations on protested tax matters; does related duties as required.

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

Under direction of a Supervising Auditor, Taxation, or other supervisory official in Division of Taxation, Department of the Treasury, conducts administrative conferences entailing complex tax issues of significant importance and difficulty involving taxpayers' protests of tax determinations made on behalf of the Director, Division of Taxation; prepares reports and final determinations on protested tax matters; performs with and takes lead over lower level Conferees in preparation of reports and determination recommendations; does related technical work as required.

Based upon a thorough review of the information presented in the record, the appellants' positions should not be classified as Auditor 1, Taxation. Agency Services' made its determinations based on its understanding that while the appellants were assigned a wide area of responsibilities, their primary duties were to supervise Auditors. However, it is clear, upon the review of the appellants' appeals and confirmation by their superiors' letters, the appellants primarily perform Conferee duties. However, it is equally clear that the appellants' positions

should not be classified as Conferee 2, Taxation. The Conferee 2, Taxation title is assigned to the "R" Employee Relations Group (ERG). In this respect, titles are assigned to ERGs based on the classification of the position by this agency. See *N.J.S.A. 11A:3-1*. Each ERG is distinctly defined, and the "R" ERG is defined as those titles used in the primary level of supervision. A factor in the Commission's setting the compensation for "R" titles is that employees in this bargaining unit all have the authority to recommend hiring, firing, and disciplining of employees. Additionally, classifying employees in a title in the "R" ERG without performance evaluation responsibility for at least one subordinate could create a conflict of interest between primary supervisory staff and subordinate staff being represented by the same bargaining unit.

While the appellants represent that they are both the lead worker for the same Conferee 1, Taxation in the unit, they acknowledge that they do not sign the ePAR of the Conferee 1, Taxation. The Commission has long defined a supervisor as an incumbent who is responsible for performing performance evaluations of subordinate staff. Performance evaluation authority is a reasonable standard because it is the means by which it can be demonstrated that a supervisor can exercise his or her authority to recommend hiring, firing, and disciplining of subordinate employees. Simply stated, the actual authority and exercise of performance evaluation of subordinate staff is what makes a supervisor a supervisor. See *In the Matter of Alexander Borovskis, et al.* (MSB, decided July 27, 2005). See also *In the Matter of Timothy Teel* (MSB, decided November 8, 2001) (It was determined that the *essential component* of supervision is the responsibility for formal performance evaluation of subordinate staff). In this regard, only the individual who signs the evaluation as the supervisor can be considered to have the ultimate decision-making responsibility for that subordinate's rating. Therefore, as the appellants do not sign subordinate ePARs for at least one Conferee subordinate, their positions cannot be classified as Conferee 2, Taxation. See *In the Matter of Joshua Brown, et al.* (CSC, decided November 18, 2015). See also *In the Matter of Dana Basile, et al.* (CSC November 5, 2015). Instead, what the appellants describe is that they have lead worker responsibility over a subordinate who performs Conferee duties. However, they both indicate that they spend a significant amount of their time (30% in the case of Elbertson) performing this function. While both may provide mentoring and guidance to this individual, this does not evidence that they both are primarily responsible to lead this individual in the absence of the regular supervisor.

The appellants' both argue that their positions should be classified as Conferee 2, Taxation because they are primary supervisors and it does not matter that they supervise incumbents in the Auditor, Taxation title series. They base this argument on the fact that the job specification for Conferee 2, Taxation does not specifically state that incumbents must supervise a Conferee 1, Taxation. However, the hierarchal nature of the State Classification Plan requires a supervisor title in a

specific series to supervise subordinate level titles within that series. Therefore, it would not be logical for a Conferee 2, Taxation to satisfy the supervisory responsibilities for this title by supervising an employee who is not primarily performing Conferee duties. It is also noted that the appellants' both claim to lead the same subordinate. Therefore, even if the Commission were to find that one of the appellants' positions should be classified as Conferee 2, Taxation, the other one could not, as only one employee can be a primary supervisor for a subordinate.

The appellants argue that their expertise and the complexity and value of their work are consistent with some of the Examples of Work in the Conferee 2, Taxation job specification. However, how well or efficiently an employee does his or her job, length of service, volume of work and qualifications have no effect on the classification of a position currently occupied, as *positions*, not employees are classified. See *In the Matter of Debra DiCello* (CSC, decided June 24, 2009). Further, the fact that some of an employee's assigned duties may compare favorably with some examples of work found in a given job specification is not determinative for classification purposes, since, by nature, examples of work are utilized for illustrative purposes only. Moreover, it is not uncommon for an employee to perform some duties which are above or below the level of work which is ordinarily performed. For purposes of determining the appropriate level within a given class, and for overall job specification purposes, the definition portion of the job specification is appropriately utilized. Additionally, the appellants argue that many of their duties had previously been performed by an Assistant Chief. However, a classification appeal cannot be based solely on a comparison to the duties of another position, especially if that position is misclassified. See *In the Matter of Carol Maita, Department of Labor* (Commissioner of Personnel, decided March 16, 1995); *In the Matter of Dennis Stover, Middletown Township* (Commissioner of Personnel, decided March 28, 1996). See also, *In the Matter of Lorraine Davis, Office of the Public Defender* (Commissioner of Personnel, decided February 20, 1997), *affirmed*, Docket No. A-5011-96T1 (App. Div. October 3, 1998).

Other final matters need to be addressed. The appellants and their superiors present that their Branch's organization structure has been designed to best fit the unit's needs as determined by management. Further, their superiors believe that the appellants' positions should be classified as Conferee 2, Taxation even though neither act as a primary level supervisor for a Conferee. While it is true that deference is accorded to State agencies in establishing their internal organizational structure, it is the Commission's responsibility to develop and administer the State Classification plan. See *In the Matter of Gloria Iachio*, Docket No. A-3216-89T3 (App. Div., Jan. 10, 1992). Therefore, if the existing organizational structure is not sufficiently supported by the titles currently in the plan, the appointing authority should petition the Commission to modify the job specifications for the subject title series. *N.J.A.C. 4A:1-3.3*.

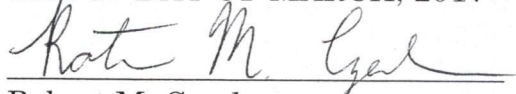
Absent the assignment of supervisory duties over Auditors their positions would be properly classified as Conferee 1, Taxation. Therefore, in accordance with *N.J.A.C. 4A:3-3.9(c)8(ii)2*, the appointing authority is directed to remove out-of-title supervisory duties within 30 days of the date of this decision. In the alternative, if the appointing authority's organization structure requires positions to supervise lower-level Auditor, Taxation positions that primarily perform duties consistent with that title series, it could remove the appellants' Conferee duties to affect an Auditor 1, Taxation classification and assign them other duties that are consistent with that classification. If the appointing authority's organization structure requires supervision of positions that primarily perform Conferee duties, it is not precluded from revising its organization structure and assigning the appellants supervisory responsibilities in that area. Additionally, since the Conferee 2, Taxation is assigned to the "R" ERG, Agency Services shall review and modify the job specification and Examples of Work for this title to make it consistent with this decision, and make any other modifications it deems necessary.

ORDER

Therefore, it is ordered that these appeals be denied. Additionally, the appointing authority is ordered to either remove the appellants' supervisory duties consistent with this decision within 30 days of the date of this decision and return them to the title of Conferee 1, Taxation, or, at its discretion, revise its organization to allow them to be either properly classified as Auditor 1, Taxation or Conferee 2, Taxation. The appointing authority is ordered to report to the Division of Agency Services as to which action it takes. Finally, the Division of Agency Services is ordered to revise the job specification for Conferee 2, Taxation, consistent with this decision.

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

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 9th DAY OF MARCH, 2017



Robert M. Czech

Chairperson

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

Attachments

c: Tina Elbertson
Allison Sheppard
Douglas Ianni
Kelly Glenn
Records Center



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

Chris Christie
Governor
Kim Guadagno
Lt. Governor

Robert M. Czech
Chair/Chief Executive Officer

September 14, 2016

Ms. Tina Elbertson

RE: Classification Appeal, Conferee 1, Taxation,
AS LOG# 05160146

Dear Ms. Elbertson:

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 and a telephone audit conducted with you, and your immediate supervisor, Michael Rubino, on August 19, 2016.

Issue:

You are appealing that your current title of Conferee 1, Taxation (P26) is not consistent with your current assigned duties and responsibilities. You contend that the title of Conferee 2, Taxation (R29) is an appropriate title for your position.

Organization:

Your position is located in the Department of the Treasury, Division of Taxation, Audit Activity, and you report directly to Michael Rubino, Supervising Auditor, Taxation (S30). Your position is responsible for supervising one (1) Auditor 2, Taxation position, and one (1) Auditor 3, Taxation position.

Finding of Fact:

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

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- Planning, organizing, assigning the work of the organizational unit, and evaluating employee performance one (1) Auditor 2, Taxation position and one (1) Auditor 3, Taxation position
- Conducting conferences of complicated legal and factual issues. Analyzing complicated legal and factual issues resulting from determinations of incumbents in the Auditor, Taxation title series. Composing Final Determination Letters upon completion of the review and analysis of each case.
- Overseeing the work of another Conferee 1, Taxation on Inheritance Tax appeals and protests. Planning, assigning, and reviewing reports and determination recommendations.
- Providing Inheritance and Estate Tax management with relevant supporting tax court cases and legal research.
- Presenting detailed Inheritance and Estate Tax seminars to attorneys, certified public accountants, and financial institutions.
- Training newly hired incumbents of the Auditor, Taxation title series on the application of Inheritance and Estate Tax administrative and legal Statutes and Regulations necessary to complete audits.
- Preparing Inheritance and Estate Tax training material for the Branch and conducting informational training seminars to the Inheritance and Estate Tax informational training unit.

Review and Analysis:

In reviewing your request, various titles were examined in relation to the overall duties being performed by your position to determine the appropriate classification for the tasks described by you and your supervisor.

Your position is currently classified by the title, Conferee 1, Taxation (51318-P26). The definition section of the job specification for this title states:

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“Under direction of a Conferee 2, Taxation or other supervisory official in Division of Taxation, Department of the Treasury, conducts administrative conferences entailing substantive tax issues of importance and difficulty involving taxpayer' protests of tax determinations made on behalf of the Director, Division of Taxation; under direction, prepares reports and determination recommendations on protested tax matters; does related duties as required.”

A review of your position finds that your position has been assigned duties and responsibilities of a higher level than those associated with the title above. The Conferee 1, Taxation title is a professional, non-supervisory title; thus incumbents are not responsible for preparing and signing Performance Assessment Reviews (PARs). Your position is responsible for preparing and signing PARs in the evaluation of subordinate personnel. Therefore, the Conferee 1, Taxation is not appropriate for your position.

Your classification appeal submission indicates that you believe the title Conferee 2, Taxation (51319-R29) is an appropriate title for your position. The definition section for this title states:

“Under direction of a Supervising Auditor, Taxation, or other supervisory official in Division of Taxation, Department of the Treasury, conducts administrative conferences entailing complex tax issues of significant importance and difficulty involving taxpayer' protests of tax determinations made on behalf of the Director, Division of Taxation; prepares reports and final determinations on protested tax matters; performs with and takes lead over lower level Conferees in preparation of reports and determination recommendations; does related technical work as required.”

The Conferee 2, Taxation title is included in the 'R' Employee Relations Group, which is comprised of titles responsible for the primary or first level of supervision. Incumbents of those titles are responsible for preparing and signing PARs in the evaluation of subordinate personnel. However, incumbents in supervisor titles are also expected to supervise subordinates that perform duties that are consistent with the supervisory title. In this matter, a Conferee 2, Taxation is expected to be responsible for supervising subordinates that conduct administrative conferences entailing substantive tax issues of importance and difficulty involving taxpayer

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protests of tax determinations. A review of your position finds that it is responsible for supervising two incumbents in the Auditor, Taxation title series that perform audits of Inheritance and Estate taxes. The Auditor, Taxation series and Conferee, Taxation title series differ in your area of assignment in that incumbents of the Conferee, Taxation title series review protests from taxpayers that are appealing determinations made by incumbents in the Auditor, Taxation title series. The assigned duties and responsibilities of incumbents of the Conferee, Taxation title series and the Auditor, Taxation title series are clearly different. Therefore, the supervision of incumbents of the Auditor, Taxation series is not consistent with the definition section of the Conferee 2, Taxation job definition, but rather is consistent with the Auditor 1, Taxation job definition.

The definition section of the job specification for the title, Auditor 1, Taxation (50817-R27) states:

“Under direction of a Supervising Auditor, Taxation, in the Division of Taxation, Department of the Treasury, assists in supervising the field or office auditing work and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division; may be assigned to either field or central office location as required; does related work as required.”

The Auditor 1, Taxation title is included in the 'R' Employee Relations Group, which is comprised of titles responsible for the primary or first level of supervision. With that, incumbents of the Auditor 1, Taxation title are expected to supervise subordinates that perform auditing work and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the Division of Taxation. A review of your position finds that the primary focus of your position is to supervise two incumbents in the Auditor, Taxation title series that are responsible for performing auditing work and examining and verifying accounts and records as they relate to Inheritance and Estate Tax. Supervising employees performing duties of this nature is consistent with the Auditor 1, Taxation job title.

Your position is assigned a wide area of responsibility in that in addition to supervising incumbents in the Auditor, Taxation title series, your position is responsible for conducting administrative conferences that entail substantive tax issues of importance and difficulty involving taxpayer protests of tax

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determinations and performing other related duties. A review of your submission, and the information gathered during the telephone audit, finds that the preponderance of your assigned duties and responsibilities are related to supervision of subordinate Auditors, training Auditors on Inheritance and Estate tax, and performing other related duties. Therefore, the Auditor 1, Taxation title is the most appropriate title for your position.

A comprehensive review and analysis of your position finds that the assigned duties and responsible are significantly descriptive and commensurate with the tasks assigned to the title Auditor 1, Taxation.

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 the title Auditor 1, Taxation (50817-R27) effective June 11, 2016.

The Civil Service Commission will work with the Department of the Treasury to effectuate this transaction.

The New Jersey Administrative Code 4A:3-3.5(c)1 states that "within 30 days of receipt of the reclassification determination, unless extended by the Commissioner in a particular case for good cause, the Appointing Authority shall either effect the required change in the classification of an employee's position; assign duties and responsibilities commensurate with the employee's current title; or reassign the employee to the duties and responsibilities to which the employee has permanent rights. Any change in the classification of a permanent employee's position, whether promotional, demotional, or lateral, shall be effected in accordance with all application rules.

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, P.O. 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

Ms. Tina Elbertson
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well as written documentation and/or argument substantiating the portions of the determination being disputed and the basis for the appeal.

Sincerely,

A handwritten signature in cursive script that reads "Joseph Ridolfi".

Joseph Ridolfi, Team Leader
Agency Services

JR/tc

c: Ms. Laura Budzinski, Treasury Human Resources
PMIS Unit, CSC



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

September 14, 2016

Ms. Allison Sheppard
[REDACTED]

RE: Classification Appeal, Conferee 1, Taxation
AS LOG# 05160143, [REDACTED]

Dear Ms. Sheppard:

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 and a telephone audit conducted with you, and your immediate supervisor, Michael Rubino, on August 24, 2016.

Issue:

You are appealing that your current title of Conferee 1, Taxation (P26) is not consistent with your current assigned duties and responsibilities. You contend that the title of Conferee 2, Taxation (R29) is an appropriate title for your position.

Organization:

Your position is located in the Department of the Treasury, Division of Taxation, Audit Activity, and you report directly to Michael Rubino, Supervising Auditor, Taxation (S30). Your position is responsible for supervising one (1) Auditor 2, Taxation position, and one (1) Auditor 3, Taxation position.

Finding of Fact:

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

Ms. Allison Sheppard

September 14, 2016

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- Planning, organizing, assigning the work of the organizational unit and evaluating employee performance of one (1) Auditor 2, Taxation position and one (1) Auditor 3, Taxation position
- Conducting conferences of complicated legal and factual issues. Analyzing complicated legal and factual issues resulting from determinations of incumbents in the Auditor, Taxation title series. Composing Final Determination Letters upon completion of the review and analysis of each case.
- Serving as a regulatory and legal conferences team leader. Reviewing legislative proposals, proposals by Conferees, and providing technical assistance in the implementation of code.
- Functioning as a liaison to the Counsel Services in the Branch's regulatory affairs and drafting memos regarding tax and legal implications of proposals.
- Assigning and reviewing the work of a Conferee 1, Taxation. Providing guidance and training in the procedural methods of the Conferences Team to other Auditors of the Inheritance and Estate Tax section.
- Operating as the branch editor in the review of inheritance and estate tax articles submitted for review by the legal community for accuracy.
- Representing the branch in various conferences for the throughout the State of New Jersey. Speaking before professional organizations as requested on New Jersey Inheritance and Estate Tax policy and procedures.
- Supporting the assigned Deputy Attorney General in defense of the Director in tax litigation brought before the New Jersey Tax Court.

Review and Analysis:

In reviewing your request, various titles were examined in relation to the overall duties being performed by your position to determine the appropriate classification for the tasks described by you and your supervisor.

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Your position is currently classified by the title, Conferee 1, Taxation (51318-P26). The definition section of the job specification for this title states:

“Under direction of a Conferee 2, Taxation or other supervisory official in Division of Taxation, Department of the Treasury, conducts administrative conferences entailing substantive tax issues of importance and difficulty involving taxpayer' protests of tax determinations made on behalf of the Director, Division of Taxation; under direction, prepares reports and determination recommendations on protested tax matters; does related duties as required.”

A review of your position finds that your position has been assigned duties and responsibilities of a higher level than those associated with the title above. The Conferee 1, Taxation title is a professional, non-supervisory title; thus incumbents are not responsible for preparing and signing Performance Assessment Reviews (PARs). Your position is responsible for preparing and signing PARs in the evaluation of subordinate personnel. Therefore, the Conferee 1, Taxation is not appropriate for your position.

Your classification appeal submission indicates that you believe the title Conferee 2, Taxation (51319-R29) is an appropriate title for your position. The definition section for this title states:

“Under direction of a Supervising Auditor, Taxation, or other supervisory official in Division of Taxation, Department of the Treasury, conducts administrative conferences entailing complex tax issues of significant importance and difficulty involving taxpayer' protests of tax determinations made on behalf of the Director, Division of Taxation; prepares reports and final determinations on protested tax matters; performs with and takes lead over lower level Conferees in preparation of reports and determination recommendations; does related technical work as required.”

The Conferee 2, Taxation title is included in the 'R' Employee Relations Group, which is comprised of titles responsible for the primary or first level of supervision. Incumbents of those titles are responsible for preparing and signing PARs in the evaluation of subordinate personnel. However, incumbents in supervisor titles are also expected to supervise subordinates that perform duties that are consistent with

Ms. Allison Sheppard
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the supervisory title. In this matter, a Conferee 2, Taxation is expected to be responsible for supervising subordinates that conduct administrative conferences entailing substantive tax issues of importance and difficulty involving taxpayer protests of tax determinations. A review of your position finds that your position is responsible for supervising two incumbents in the Auditor, Taxation title series that perform audits of Inheritance and Estate taxes. The Auditor, Taxation series and Conferee, Taxation title series differ in your area of assignment in that incumbents of the Conferee, Taxation title series review protests from taxpayers that are appealing determinations made by incumbents in the Auditor, Taxation title series. The assigned duties and responsibilities of incumbents of the Conferee, Taxation title series and the Auditor, Taxation title series are clearly different. Therefore, the supervision of incumbents of the Auditor, Taxation series is not consistent with the definition section of the Conferee 2, Taxation job definition, but rather, is consistent with the Auditor 1, Taxation job definition.

The definition section of the job specification for the title, Auditor 1, Taxation (50817-R27) states:

“Under direction of a Supervising Auditor, Taxation, in the Division of Taxation, Department of the Treasury, assists in supervising the field or office auditing work and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division; may be assigned to either field or central office location as required; does related work as required”.

The Auditor 1, Taxation title is included in the ‘R’ Employee Relations Group, which is comprised of titles responsible for the primary or first level of supervision. With that, incumbents of the Auditor 1, Taxation title are expected to supervise subordinates that perform auditing work and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the Division of Taxation. A review of your position finds that the primary focus of your position is to supervise two incumbents in the Auditor, Taxation title series that are responsible for performing auditing work and examining and verifying accounts and records as they relate to Inheritance and Estate Tax. Supervising employees performing duties of this nature is consistent with the Auditor 1, Taxation job title.

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Your position is assigned a wide area of responsibility in that in addition to supervising incumbents in the Auditor, Taxation title series, your position is responsible for conducting administrative conferences that entail substantive tax issues of importance and difficulty involving taxpayer protests of tax determinations and performing other related duties. A review of your submission, and the information gathered during the telephone audit, finds that the preponderance of your assigned duties and responsibilities are related to supervision of subordinate Auditors, training Auditors on Inheritance and Estate tax, and performing other related duties. Therefore, the Auditor 1, Taxation title is the most appropriate title for your position.

A comprehensive review and analysis of your position finds that the assigned duties and responsible are significantly descriptive and commensurate with the tasks assigned to the title Auditor 1, Taxation.

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 the title Auditor 1, Taxation (50817-R27), effective June 11, 2016.

The Civil Service Commission will work with the Department of the Treasury to effectuate this transaction.

The New Jersey Administrative Code 4A:3-3.5(c)1 states that "within 30 days of receipt of the reclassification determination, unless extended by the Commissioner in a particular case for good cause, the Appointing Authority shall either effect the required change in the classification of an employee's position; assign duties and responsibilities commensurate with the employee's current title; or reassign the employee to the duties and responsibilities to which the employee has permanent rights. Any change in the classification of a permanent employee's position, whether promotional, demotional, or lateral, shall be effected in accordance with all application rules.

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, P.O. Box 312, Trenton, New Jersey 08625-0312. Please note that the

Ms. Allison Sheppard
September 14, 2016
Page 6

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,

A handwritten signature in cursive script that reads "Joseph Ridolfi".

Joseph Ridolfi, Team Leader
Agency Services

JR/tc

C: Ms. Laura Budzinski, Treasury Human Resources
PMIS Unit, CSC

