

come back to work, she was assigned all of their duties. This included training and performing supervisory tasks of the two new employees that were hired in that time frame, and performing all of the duties of an Administrative Analyst 2, Data Processing. She states that she performs daily, monthly, and yearly tasks with very little direction from her supervisor. Also, she indicates that she was the "de facto" supervisor at that time to the new employees who would be working in both the Partnership and Gross Income Taxes and continued to perform every duty that is required of the current Administrative Analyst 2, Data Processing within the Data Systems Unit. She states that she performs tasks and makes decisions independently, deciding when it is necessary to begin designing/revising the new forms, evaluating tax legislation for impact on existing systems, and testing and signing off on any and all development changes. She states that she reviews work which she has assigned to other employees, and provides supplemental training and guidance, if needed. She indicates that she works independently on two of the largest taxes in the Division. She adds that she answers complex questions from fellow State employees, CPA's, or taxpayers that need a problem solved.

The appellant submits two letters in support of this appeal. The first is from an Administrative Analyst 1, Data Processing and her supervisor, a Supervising Administrative Analyst. These individuals state that the appellant was instrumental in maintaining work flow when her two immediate supervisors were out on extended leave. They state that she is dedicated, an expert and a hard worker, and performs her duties independently with little or no supervision. They state that she is the lead analyst in the Partnership Tax and oversees the implementation of that tax from start to finish which includes form creation and/or modification, business rule development, leading meetings with taxpayer representatives and the taxpayer community. While the unit is typically not tasked with aiding the taxpayer community, due to excessive phone calls, the appellant had stepped forward to answer technical questions regarding the Online Partnership Application in order to lend a hand to the Division's Call Center. She was also instrumental in the completion of the Gross Income Tax by performing many of the same tasks as she does for the Partnership Tax. She has trained new employees in Partnership Tax, Gross Income Tax, Natural programming language and Visual Basic.

The other letter is from two Supervisors, Technical Services Taxation. These individuals state that they oversee both the Partnership Unit and Gross Income Tax Individual Correspondence Unit, which have systemic problems. They indicate that the appellant is contacted when they run across any type of system issue or need a program run to identify specific accounts, and she creates a program or fixes a systemic issue, working with them to solve the problem or run the created program. They state that she has assisted in starting a Failure to File program for Partnership. She has also created and performed systemic macros, such as an abatement reversal macro, saving time in reviewing cases. They state that she does

not merely assist in the development, implementation, and quality control of various manual, mechanical, and automated data processing systems of the organization, but directly creates and adjusts programs to make work more efficient and to provide better customer service.

CONCLUSION

The definition section of the classification specification for Administrative Analyst 3, Data Processing states:

Under direction of a supervisory official, assists in the development, implementation, and quality control of various manual, mechanical, and automated data processing systems of the organization; coordinates all data processing activities of a local government jurisdiction, medium sized bureau, or organizational equivalent with other State agencies; does other related duties as required.

The definition section of the classification specification for Administrative Analyst 2, Data Processing states:

Under direction of a supervisory official, performs tasks involved in the development, implementation, and quality control of the various manual, mechanical, and automated data processing systems of the organization; coordinates all data processing activities of an agency, division, small department, or large bureau; does related work as required.

Based upon a thorough review of the information presented in the record, it is clear that the appellant's position is properly classified as Administrative Analyst 3, Data Processing. First, classification determinations are based on the *primary functions* assigned to the position, not temporary assignments. CPM indicated that the primary function of the position is to assist in the implementation of the Partnership Tax and Income Tax Systems. The position maintains the Forms Definition Facility to ensure that all rules, tax calculations, roll-ups, and return dates are accurately stated at all times; designs new tax forms and revises existing tax forms to ensure compliance with current legislation; provides table maintenance and ad hoc reports; ensures that all information provided on tax forms can be processed; assists Division of Taxation users with requests for reports and technical assistance; and performs other duties as they relate to the implementation and modification of tax systems and tax forms. The appellant does not dispute these findings, but argues that she works very independently, works efficiently, took on additional responsibility in the absence of higher level employees, decides priorities of tasks, works on the largest taxes in the division, and reviews work assigned to other employees.

In making classification determinations, emphasis is placed on the definition section of the job specification to distinguish one class of positions from another. The definition portion of a job specification is a brief statement of the kind and level of work being performed in a title series and is relied on to distinguish one class from another. The outcome of position classification is not to provide a career path to the incumbents, but rather is to ensure that the position is classified in the most appropriate title available within the State's classification plan.² How well or efficiently an employee does his or her job, length of service, 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). In this case, the individuals supporting the appeal put forth that the appellant is not just assisting, but also actually performs, tasks involved in the development, implementation, and quality control of the various manual, mechanical, and automated data processing systems of the organization.

In this respect, the duties of the position must be compared to the entire job definition. That is, the classification review does not rely on a piecemeal view of the definition, but looks at the holistic meaning of the title. The first half of the job definition for the requested title is performing tasks involved in the development, implementation, and quality control of the various manual, mechanical, and automated data processing systems of the organization. The other half of the job definition is coordinating all data processing activities of an agency, division, small department, or large bureau. Together this information defines the level and scope of the Administrative Analyst 2 Data Processing title.

The appellant's duties do not encompass the scope of the second half of the definition, as the assigned duties are not for all data processing activities of an agency, division, small department, or large bureau. The appellant is one Administrative Analyst, Data Processing in the Individual Tax section, within a unit that includes other sections such as Business Tax and Forms/Procurement. On her PCQ, the appellant indicated that for 15% of her time, she is a liaison handling needs and requests relative to Data Processing; for 14% of the time she creates and runs programs to detect system issues and work backlogs, and provides ad hoc reporting; for 12% of her time she maintains and develops Form Definition Facility modules by monitoring and editing rules used to accurately post tax return transactions to the mainframe tax system; and for 10% of the time she provides reports. She performs three duties for 8% of her time each: provides technical assistance for Individual Income and Partnership Tax by investigating reported problem forms and requests; reviews forms for grammar and efficiency, and makes revisions or drafts new forms as necessary; and conducts training on the use of programs created in Natural Language and Visual Basics 6.0. Her remaining seven

² See *In the Matter of Patricia Lightsey* (MSB, decided June 8, 2005), *aff'd on reconsideration* (MSB, decided November 22, 2005).

tasks are performed 6% of her time, or less, each. Viewed holistically, these duties do not describe a position whose primary focus is developing, implementing, and quality control of the various manual, mechanical, and automated data processing systems of the organization. Much of this work is quality control, finding and fixing system issues or problems. Indeed, the Major Goals of the Ratee section of the appellant's Performance Assessment Review for the rating period September 1, 2012 to August 31, 2013 were: assist in the implementation of the Partnership and Income Tax Systems, provide the support and expertise to fulfill the operational needs of system users with respect to the Individual Tax Systems and assist in the day to day responsibility for the Partnership and Income Tax Systems, develop and maintain the edit rules required for assigned tax returns using programming facilities, and to participate in projects related to the tax systems for which she provides assistance.

The appellant's argument with regard to performing work in the absence of other employees is misplaced. Classification is not based on part-time or occasional duties. The fact that Ms. Greco may have performed duties which are not specifically enumerated in the Administrative Analyst 3 Data Processing job specification is not evidence, in and of itself, of position misclassification. It must be emphasized that job specifications are descriptive and illustrative of the general nature and scope of functions that may be performed and are not meant to be restrictive or inclusive. Moreover, it is not uncommon for an employee to perform some duties which are above or below the level of work normally performed. CPM was aware of this situation upon discussion with the appellant and her supervisor and, at the time the classification appeal was filed, one of the employees had returned from leave, diminishing the responsibility assigned to Ms. Greco's position. CPM found that the majority of her duties at the time of the audit were consistent with the Administrative Analyst 3 Data Processing job specification, and a review of the record indicates that the appellant's duties do not rise to the level and scope of Administrative Analyst 2, Data Processing. The remedy for an employee performing higher level out-of-title duties temporarily is not an upward classification. Rather, an employee may request that such duties be compensated via a one-time lump sum salary adjustment.³

A thorough review of the information presented in the record establishes that Ms. Greco's position is properly classified as Administrative Analyst 3, Data Processing and she has not presented a sufficient basis to establish that her position is improperly classified.

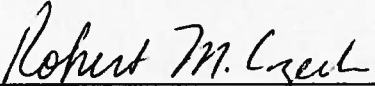
³ Such salary adjustments must be reviewed and approved by the appointing authority and the Salary Adjustment Committee and are not subject to review by or appeal to the Civil Service Commission.

ORDER

Therefore, the position of Mandy Greco is properly classified as Administrative Analyst 3, Data Processing.

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 1st DAY OF APRIL, 2015**



Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

Henry Maurer
Director
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Attachment

- c. Mandy Greco
Douglas Ianni
Kenneth Connolly
Joseph Gambino



Chris Christie
Governor
Kim Guadagno
Lt. Governor

STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
CLASSIFICATION AND PERSONNEL MANAGEMENT
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Robert M. Czech
Chair/Chief Executive Officer

July 21, 2014

Ms. Mandy Greco
Department of the Treasury
Division of Taxation
50 Barrack Street
Trenton, New Jersey 08608

**RE: Classification Appeal, Administrative Analyst 3, Data Processing
Position #006685, CPM Log #01140209, EID #000489982**

Dear Ms. Greco:

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, Mario Zapicchi, Supervising Administrative Analyst, on May 7, 2014.

Issue:

You are appealing that your current permanent title of Administrative Analyst 3, Data Processing (P21) is not consistent with your current assigned duties and responsibilities. You contend that a title of Administrative Analyst 2, Data Processing (P26) is an appropriate title for your position.

Organization:

Your position is located in the Department of the Treasury, Division of Taxation, Data Systems Activity, and you report directly to Mario Zapicchi, Supervising Administrative Analyst (M32). Your position does not possess supervisory responsibility.

Ms. Mandy Greco
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Finding of Fact:

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

- Maintaining and developing Form Definition Facility modules for Individual Income Tax and Partnership Tax that are in place by monitoring and editing rules used to accurately post tax return transactions to the Mainframe system.
- Creating and running programs that analyze statistical data in order to detect system issues and work backlogs.
- Establishing a liaison between Division of Taxation and other outside agencies concerning data processing requests.
- Preparing statistical reports that contain findings, analysis, and recommendations.
- Providing technical assistance to Division of Taxation employees for Individual Income and Partnership tax by investigating problematic forms and other requests.
- Reviewing the yearly Income tax and Partnership tax forms to ensure proper grammar and efficiency are in place. Making drafts, revisions, and assisting in designing new forms as required by legislation.

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 Administrative Analyst 3, Data Processing (50073F-P21). The definition section of the job specification for this title states:

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“Under direction of a supervisory official, assists in the development, implementation, and quality control of various manual, mechanical, and automated data processing systems of the organization; coordinates all data processing activities of a medium sized bureau, or organizational equivalent with other state agencies; does other related duties as required”.

The definition section of the job specification for the title, Administrative Analyst 2, Data Processing (50075G-P26) states:

“Under direction of a supervisory official, performs tasks involved in the development, implementation, and quality control of the various manual, mechanical, and automated data processing systems of the organization; coordinates all data processing activities of an agency, division, small department, or large bureau; does related work as required”.

A review of your job duties and responsibilities finds that the primary function of your position is to assist in the implementation of the Partnership Tax and Income Tax Systems. Your position maintains the Forms Definition Facility to ensure that all rules, tax calculations, roll-ups, and return dates are accurately stated at all times; designs new tax forms and revises existing tax forms to ensure compliance with current legislation; provides table maintenance and ad hoc reports; ensures that all information provided on tax forms are able to be processed; assists Division of Taxation users with requests for reports and technical assistance; and performs other duties as they relate to the implementation and modification of tax systems and tax forms. Those duties, as well as the preponderance of other assigned duties and responsibilities, are encompassed within your current title.

A thorough review and analysis of the assigned duties and responsibilities of this position finds that the position is best classified by the title of Administrative Analyst 3, Data Processing (P21).

Ms. Mandy Greco

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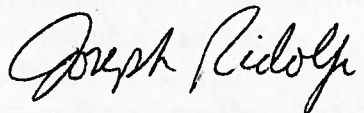
July 21, 2014

Determination:

Based upon the findings of fact cited above, it is my determination that the assigned duties and responsibilities of your position are properly classified by the title Administrative Analyst 3, Data Processing (50073F-P21).

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 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
Classification and Personnel Management

JR/tc

c: Ms. Laura Budzinski, Treasury Human Resources