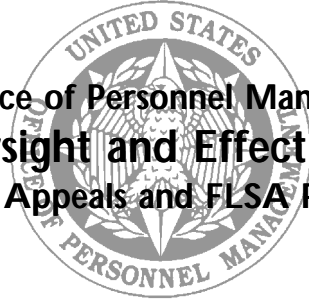


U.S. Office of Personnel Management
Office of Merit Systems Oversight and Effectiveness
Classification Appeals and FLSA Programs



San Francisco Oversight Division
120 Howard Street, Room 760
San Francisco, CA 94105

Classification Appeal Decision
Under Section 5112 of Title 5, United States Code

Appellant: [The appellant]

Agency classification: Supervisory Tax Examining Assistant
GS-592-10

Organization: [The appellant's installation]
Internal Revenue Service

OPM decision: Supervisory Tax Examining Technician
GS-592-10

OPM decision number: C-0592-10-01

Carlos A. Torrico
Classification Appeals Officer

October 5, 1999
Date

As provided in section 511.612 of title 5, Code of Federal Regulations, this decision constitutes a certificate that is mandatory and binding on all administrative, certifying, payroll, disbursing, and accounting officials of the government. The agency is responsible for reviewing its classification decisions for identical, similar, or related positions to ensure consistency with this decision. There is no right of further appeal. This decision is subject to discretionary review only under conditions and time limits specified in the Introduction to the Position Classification Standards, appendix 4, section G (address provided in appendix 4, section H).

Since this decision changes the classification of the appealed position, it is to be effective no later than the beginning of the fourth pay period after the date of this decision (5 CFR 511.702). The servicing personnel office must submit a compliance report containing the corrected position description and a Standard Form 50 showing the personnel action taken. The report must be submitted within 30 days from the effective date of the personnel action.

Decision sent to:

[The appellant's address]

[The appellant's servicing personnel office]

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Introduction

On April 14, 1999, the San Francisco Oversight Division of the U.S. Office of Personnel Management (OPM) received from [the appellant] an appeal of the classification of her position which is currently classified as Supervisory Tax Examining Assistant, GS-592-10. However, she believes that the position should be graded at the GS-11 level based upon the degree of her technical authority. [The appellant] works in [the appellant's installation]. We have accepted and decided this appeal under section 5112 of title 5, United States Code (U.S.C.).

General issues

This appeal decision is based on a review of all information submitted by the appellant and her agency, as well as telephone interviews with the appellant and her supervisor. Both the appellant and her supervisor have certified that [the appellant's] official position description (number 91649E) is accurate. In her appeal, [the appellant] compares her position to supervisory positions in other Branches at her installation which were recently upgraded to grade 11. Therefore she believes that her position should also be classified at the GS-11 level. In adjudicating this appeal, our only concern is to make our own independent decision on the proper classification of her position. By law, we must make that decision solely by comparing her current duties and responsibilities to OPM standards and guidelines (5 U.S.C. 5106, 5107, and 5112). Since comparison to standards is the exclusive method for classifying positions, we cannot compare the appellant's position to others as a basis for deciding her appeal.

Position information

The appellant serves as a first level supervisor in [the appellant's unit]. The unit services taxpayers in the State of California. The unit's responsibilities include analyzing complaints, special cases and Accounts Analysis Resolution, and handling adjustments to taxpayers' accounts. She directly supervises a total of 19 subordinate employees, and performs the full scope of supervisory duties over these employees for all of her work time.

The appellant's position description, results of our interviews, and other material of record furnish much more information about her duties and responsibilities and how they are performed.

Series, title, and standard determination

The agency has classified this position in the Tax Examining Series, GS-592, and the appellant does not disagree. We concur with the agency's determination. As discussed in the series definition of the classification standard for the GS-592 series (contained in the Job Family Standard for Clerical and Technical Accounting and Budget Work, GS-0500, HRCD-6, dated January 1999), that series includes positions which perform or supervise work in the Internal Revenue Service involving the processing of original tax and information returns, establishing taxpayer account records or changing such records, etc. The appellant's work requires knowledge of processing and collection procedures to record tax information and knowledge of applicable

portions of tax laws and tax rulings. The current title of “Supervisory Tax Examining Assistant” is incorrect. By application of the titling guidance for the GS-592 series, and that contained in the General Schedule Supervisory Guide, the proper title for this position is “Supervisory Tax Examining Technician.”

The appellant’s position meets the criteria in the General Schedule Supervisory Guide (GSSG), HRCD-6 dated January 1999, for evaluation and classification as a supervisor (page 3). Our fact-finding disclosed that she spends all of her work time supervising nineteen employees and performing related managerial responsibilities to oversee the operation of Technical Unit 2. Therefore, the GSSG is the appropriate guide to evaluate the grade level of this supervisory position.

Grade determination

The GSSG employs a factor-point evaluation method that assesses six factors common to all supervisory positions. To grade a position, each factor is evaluated by comparing the position to the factor level definitions for that factor and crediting the points designated for the highest factor level which is met in accordance with the instructions specified to the factor being evaluated. The total points accumulated under all factors are then converted to a grade by using the point-to-grade conversion chart in the GSSG. Each factor is evaluated as follows for the appellant’s position:

Factor 1, Program Scope and Effect - Level 1-3, 550 Points

This factor addresses the general complexity, breadth, and impact for the program areas and work directed, including the organizational and geographic coverage. It also assesses the impact of the work both within and outside the immediate organization. To credit a particular factor level the criteria for both Scope and Effect must be met.

a. Scope - This element addresses the general complexity and breadth of (a) the program or program segment directed; and (2) the work directed, the products produced, or the services delivered. The geographic and organizational coverage of the program or program segment within the agency structure is included under Scope.

The appellant’s position meets Factor Level 1-3 (page 12) where the work directed is technical, administrative, protective, investigative or professional work. The appellant directs a program segment performing technical work encompassing the entire State of California and covering most of that area’s taxpayers.

The appellant’s position does not meet Level 1-4 (page 13) for scope where the employee directs a segment of a highly technical program involving the development of major aspects of key agency administrative, regulatory, or policy development.

b. Effect - This element addresses the impact of the work, the products, and/or the programs

described under “Scope” on the mission and programs of the customer(s), the activity, other activities in or out of government, the agency, other agencies, the general public, or others. The appellant’s position meets Level 1-3 (page 13) for effect. Like that level, activities, functions, or services accomplished directly and significantly impact the general public in California.

The appellant’s position does not meet Level 1-4 (page 13) for effect where the services impact an agency’s headquarters operations, several bureau wide programs, or most of an agency’s entire field establishment; or facilitates the agency’s accomplishment of its primary mission or programs of national significance; or impacts large segments of the Nation’s population.

In summary, we find that both Scope and Effect are evaluated at Level 1-3, and thus the correct overall evaluation of Factor 1 is 1-3 and 550 points are credited.

Factor 2, Organizational Setting - Level 2-1, 100 points

This factor considers the organizational situation of the supervisory position in relation to higher levels of management.

The appellant’s position meets Level 2-1 (page 16) where the position is accountable to a position that is two or more levels below the first SES, flag, or general officer, equivalent or higher level position in the direct supervisory chain. The appellant is subordinate to the Branch Chief. That Branch Chief answers directly to the Division Chief. The Division Chief is supervised by the Assistant Director, who reports to the Director, who is the first SES employee in the supervisory chain.

Factor 2 is assigned Level 2-1 and 100 points are credited.

Factor 3, Supervisory and Managerial Authority Exercised - Level 3-2c, 450 points

This factor covers the delegated supervisory and managerial authorities which are exercised on a recurring basis. To be credited with a level under this factor, a position must meet the authorities and responsibilities to the extent described for the specific level.

In order to meet Level 3-2 (pages 16-18), a position must meet the conditions described in paragraphs a, or b, or c under Factor Level 3-2. This position meets Level 3-2c. Supervisors at that level must carry out at least three of the first four, and a total of six or more of the 10 responsibilities listed on pages 17-18 of the GSSG. The appellant carries out nine of the authorities and responsibilities. For example, she exercises responsibilities 3 and 4, since she evaluates subordinates’ work performance and gives them advice and instruction on both work and administrative matters. However, the appellant does not carry out responsibility 10 as performance standards used are generic to the positions supervised.

In order to fully meet Factor Level 3-3 (pages 18-19) a position must meet the conditions

described in either paragraph a or b under this factor level. The appellant's position does not meet level 3-3a because it does not have the managerial authority to set a series of annual, multi year, or similar types of long-range work plans and schedules for in-service or contracted work. This position is not closely involved with high level program officials in the development of overall goals and objectives for assigned staff functions, programs or program segments. This position does not meet any of the criteria for assignment of Level 3-3a.

To meet Level 3-3b, a position must exercise all or nearly all of the delegated supervisory authorities and responsibilities described at Level 3-2c of this factor and, in addition, at least eight of the fifteen authorities or responsibilities listed on pages 18-19 of the GSSG under level 3-3b. We have indicated that the appellant's position meets 9 of the 10 authorities and responsibilities under Level 3-2c. However, we find that the appellant's position meets only two of the responsibilities (1, 5) under Level 3-3b.

The appellant's position does not meet responsibility 2 where the supervisor exercises significant responsibilities dealing with officials of other units, or in advising management officials of higher rank. This responsibility is delegated to the appellant's supervisor (as reflected in the supervisor's position description).

Responsibility 3 requires assuring reasonable equity of performance standards and rating techniques developed by subordinates or assuring comparable equity in the assessment by subordinates of the adequacy of contractor capabilities or of contractor completed work. This responsibility is addressed in the position description of the appellant's supervisor, and is not delegated to the appellant. Furthermore, contractors do not perform services for [the appellant's unit].

Responsibility 4 requires direction of a program or major program segment with significant resources, e.g., one at a multimillion dollar level of annual resources. The appellant's position does not involve that level of resources.

Responsibility 6 involves evaluating subordinate supervisors or leaders and serving as the reviewing official on evaluations on nonsupervisory employees rated by subordinate supervisors. Although the appellant evaluates her subordinate leaders, she has no subordinate supervisors thus does not serve as a reviewing official.

Responsibility 7 involves making or approving selections for subordinate nonsupervisory positions. This authority appears in the position description of the appellant's supervisor, and is not delegated to the appellant.

Responsibility 8 involves recommending selections for subordinate supervisory positions *and* for work leader, group leader or project director positions responsible for coordinating the work of others. The appellant's supervisor holds this authority as reflected in that job's position

description. Although the appellant has two work leaders, she has no subordinate supervisors.

Responsibilities 9 and 10 involve hearing and resolving group grievances or serious employee complaints, and reviewing and approving serious disciplinary actions (e.g., suspensions) involving nonsupervisory subordinates. Responsibility 9 is delegated to the appellant's supervisor, not to the appellant. Responsibility 10 is not delegated to either the appellant or her supervisor.

Responsibility 11 deals with making decisions on nonroutine, costly, or controversial training needs and training requests related to employees of the unit. We found no indication that the appellant has this authority.

Responsibility 12 concerns determining whether contractor performed work meets standards of adequacy necessary for authorization of payment. [The appellant's unit] does not use contractors, thus this element is not credited.

This position does not meet responsibility 13. The position is not delegated authority to approve expenses comparable to within-grade increases, extensive overtime, and employee travel.

Responsibility 14 involves recommending awards or bonuses for nonsupervisory personnel and changes in position classification, subject to approval by higher level officials, supervisors, or others. This responsibility is held by the appellant's supervisor, thus it is not credited to the appellant's position.

Responsibility 15 involves finding and implementing ways to eliminate or reduce significant bottlenecks and barriers to production, promote team building, or improve business practices. The appellant's responsibility in this area does not exceed routine methods to improve production and increase the quality of work which has already been recognized in our evaluation under Factor Level 3-2c.9.

Because the appellant's position can receive credit for only 2 of the 15 responsibilities listed under Level 3-3b, Level 3-2 is awarded and 450 points are credited.

Factor 4, Personal Contacts - Levels 4A-2, 50 points/4B-2, 75 points

This is a two part factor which assesses the nature and the purpose of personal contacts related to supervisory and managerial responsibilities. The nature of contacts, credited under Subfactor 4A, and the purpose of those contacts, credited under Subfactor 4B, must be based on the same contacts.

Subfactor 4A - Nature of Contacts

Subfactor 4A covers the organizational relationships, authority or influence level, setting, and difficulty of preparation associated with making personal contacts involved in supervisory and

managerial work. To be credited, the level of contacts must contribute to the successful performance of the work, be a recurring requirement, have a demonstrable impact on the difficulty and responsibility of the position, and require direct contact.

The nature of the appellant's contacts meets Level 4A-2. As described at that level (page 20) she has frequent contact with members of the general public, higher ranking staff of program and other work units at her installation, and case workers in congressional district offices. These contacts are informal, occur in conferences and meetings, and sometimes require nonroutine or special preparation. The position does not meet Level 4A-3 (page 21) where frequent contacts are with high ranking civilian managers, key staff or public interest groups, journalists, congressional committees and subcommittee staff, etc.

This subfactor is evaluated at Level 4A-2 and 50 points are assigned.

Subfactor 4B - Purpose of Contacts

This Subfactor covers the purpose for the personal contacts credited in Subfactor 4A, including the advisory, representational, negotiating, and commitment making responsibilities related to supervision and management.

The purpose of the appellant's contacts is comparable to Level 4B-2 (page 23). Like that level contacts are made to ensure that information provided to outside parties (taxpayers, congressional staff) is accurate and consistent, to coordinate work directed with that of others outside [the appellant's unit], and to coordinate and resolve differences of opinions with employees. The position does not meet Level 4B-3 (page 23) where the purpose of contacts is to justify, defend, or negotiate in representing projects, programs or organizational units.

This subfactor is evaluated at Level 4B-2 and 75 points are credited.

Factor 5, Difficulty of Typical Work Directed - Level 5-4, 505 points

This factor measures the difficulty and complexity of the basic work most typical of the organization directed.

The appellant directly supervises 15 GS-8 Tax Examiners, 2 GS-9 Lead Tax Examiners, 1 GS-5 Typist and 1 GS-4 Clerk. In determining the highest level of work which constitutes at least 25 percent or more of the workload of the organization, any subordinate work that is graded based on criteria in the GSSG or the Work Leader Grade-Evaluation Guide, or which primarily supports or facilitates the basic work of the unit, must be excluded from consideration. Therefore, work of the two GS-9 Lead Tax Examiners and the typist and clerk must be excluded. Based on our analysis of nonsupervisory duty hours of substantive, mission oriented work performed in the appellant's unit, we have determined that GS-8 work constitutes 25% or more of the nonsupervisory workload in the appellant's organization. Therefore, by application of the chart

on page 25 of the GSSG, when the highest level of base work is GS-7 or 8, Factor Level 5-4 is assigned and 505 points are credited.

Factor 6, Other Conditions - Level 6-2, 575 Points

This factor measures the extent to which various conditions contribute to the difficulty and complexity of carrying out supervisory duties, authorities, and responsibilities. To evaluate Factor 6, two steps are used. First, the highest level that a position fully meets is initially credited. Then, if the level selected is either 6-1, 6-2, or 6-3, the Special Situations listed after the factor level definitions are considered. If a position meets three or more of the situations, then a single level is to be added to the level selected in Step 1. If the level selected under Step 1 is either 6-4, 6-5, or 6-6, the Special Situations may not be considered in determining whether a higher factor level is creditable.

The appellant's position meets Level 6-2a (page 26) where the work supervised or overseen involves technician and/or support work comparable in difficulty to GS-7 or GS-8. As previously mentioned under Factor 5, the highest level of base work supervised by the appellant is GS-8.

The position does not meet Factor Level 6-3a (page 27) where supervision requires coordination, integration, or consolidation of administrative, technical, or complex technician or other support work comparable to GS-9 or 10, or work at the GS-7 or 8 level where the supervisor has full and final technical authority over the work. Full and final technical authority means that the supervisor is responsible for all technical determinations arising from the work, without technical advice or assistance on even the more difficult and unusual problems, and without further review except from an administrative or program evaluation standpoint. While the appellant supervises a base level of GS-8 employees, she does not have "full and final technical authority" over their work. Our fact-finding disclosed that responses to congressional inquiries prepared by the appellant's unit must be reviewed for technical adequacy by her supervisor, and are ultimately signed by the Director. The appellant's position does not meet Factor Level 6-3b, where the position directs subordinate supervisors over positions in grades GS-7 or 8 or the equivalent which requires consolidation or coordination within or among subordinate units or with outside units.

Special Situations

As explained in the GSSG, if the level selected is either 6-1, 6-2, or 6-3, the "Special Situations" listed after the factor levels (pages 30-31) are to be considered. There are eight special situations. If a position meets three or more of the situations, then a single level is added to the level selected under Factor 6. The special situations and/or conditions are addressed below.

Variety of Work: This situation is to be credited when more than one kind of work, each kind representing a requirement for a distinctly different additional body of knowledge on the part of the supervisor, is present in the work of the unit. A "kind of work" usually will be the equivalent

of a classification series. We find that there is only one kind of work performed in the appellant's organization, thus there is no additional kind of work that would require her to possess knowledge of a distinctly different type of work in order to supervise the subordinate staff. Therefore, no credit is given for this situation.

Shift Operations: This situation can be credited when the position supervises an operation carried out on at least two fully staffed shifts. This is not the case in the appellant's position, thus no credit is given for this situation.

Fluctuating Work Force or Constantly Changing Deadlines: This situation can be credited when the workforce supervised has large fluctuations in size and these fluctuations impose on the supervisor a substantially greater responsibility for training, adjusting assignments, or maintaining a flow of work while absorbing and releasing employees. Constantly Changing Deadlines can be credited when there are frequent, abrupt, and unexpected changes in work assignments, goals, and deadlines which require the supervisor to constantly adjust operations under the pressure of continuously changing and unpredictable conditions. We found no evidence that the appellant is subject to either a fluctuating workforce or constantly changing deadlines, thus no credit is given for this situation.

Physical Dispersion: This situation is credited when a substantial portion of the workload for which the supervisor is responsible is regularly carried out at one or more locations which are physically removed from the main unit, under conditions which make day-to-day supervision difficult to administer. The appellant's work is carried out at one location, therefore no credit is given for this situation.

Special Staffing Situations: This situation is credited when: (1) a substantial portion of the work force is regularly involved in special employment programs; or in similar situations which require involvement with employee representatives to resolve difficult or complex human resources management issues and problems; (2) requirements for counseling and motivational activities are regular and recurring; and (3) job assignments, work tasks, working conditions, and/or training must be tailored to fit the special circumstances. This position does not meet any of the three criteria and is therefore not credited with this situation.

Impact of Specialized Programs: This situation is credited when supervisors are responsible for a significant technical or administrative workload in grades above the level of work credited in Factor 5, provided the grades of this work are not based upon independence of action, freedom from supervision, or personal impact on the job. There is no significant technical or administrative workload in grades above the GS-8. This element is not credited.

Changing Technology: This situation is credited when work processes and procedures vary constantly because of the impact of changing technology, creating requirements for extensive training and guidance of subordinate staff. We found no evidence of this special situation, therefore it is not credited.

Special Hazard and Safety Conditions: This situation is credited when the supervisory position is regularly made more difficult by the need to make provision for significant unsafe or hazardous conditions occurring during performance of the work of the organization. We found no evidence of this special situation, thus it is not credited.

The appellant’s position does not meet any of the special situations. To be credited for an additional level, the position would have to meet three or more of them, but it does not.

Factor 6 is assigned Level 6-2 and 575 points are credited.

The following chart summarizes our evaluation of the appellant’s supervisory duties by application of the factors in the GSSG:

EVALUATION FACTORS	FACTOR LEVEL	POINTS
1. Program Scope and Effect	1-3	550
2. Organizational Setting	2-1	100
3. Supervisory and Managerial Authority Exercised	3-2c	450
4. Personal Contacts		
Nature of Contacts	4A-2	50
Purpose of Contacts	4B-2	75
5. Difficulty of Typical Work Directed	5-4	505
6. Other Conditions	6-2	575
Special Situations	N/A	N/A
TOTAL		2305
Point-to-Grade Conversion Chart (page 32) shows range 2105-2350 equates to GS-10		

By application of the grading factors of the GSSG we have evaluated the appellant’s supervisory duties at the GS-10 level.

Decision

This position is properly classified as Supervisory Tax Examining Technician, GS-592-10.