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STATE OF NEW JERSEY

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

In the Matter of Pan Yuk Hong,
Department of the Treasury

CSC Docket No. 2014-2544

Classification Appeal

ISSUED: **NOV 21 2014** (WR)

Pan Yuk Hong appeals the attached determination of the Division of Classification and Personnel Management (CPM) that her position with the Department of the Treasury is properly classified as an Accountant 2. The appellant seeks an Accountant 1 classification in this proceeding.

The record in the present matter establishes that the appellant is presently permanent in the title of Accountant 2 and is assigned to work in the Department of the Treasury, Division of Pensions and Benefits, Budget and Compliance. She reports directly to Egidio DeSisto, Section Supervisor Fiscal Resources, and she does not perform supervisory duties. The appellant sought a reclassification of her position to Accountant 1. CPM performed a detailed analysis of the appellant's Position Classification Questionnaire and gathered information during an audit.

As a result, CPM found that the appellant's position was properly classified as an Accountant 2. Specifically, CPM found that the appellant's primary duties and responsibilities entailed, among other things, preparing W-2 forms for members with Domestic partners participating in health benefits; the responsibility for all Federal income tax withholding and New Jersey State income tax withholding deposits for retirees' payroll account; preparing and/or reviewing 1099R and or/audit reports which identify potential reporting errors; preparing year end IRS-945 Form, Annual Return of Withheld Federal Income tax for pension retirees; researching and/or investigating issues related to the taxation of pension distributions and/or the reporting of 1099R information to the IRS; and documenting all inquiries into a database used to track correspondence. CPM noted

that an Accountant 1 possesses supervisory duties whereas an Accountant 2 does not. As the appellant's position did not possess supervisory duties, CPM maintained that the preponderance of the appellant's current duties and responsibilities are performed by an Accountant 2.

On appeal to the Civil Service Commission (Commission), although the appellant concedes that she does not perform supervisory duties, she contends that she is "personally responsible for a complex accounting program." Specifically, she asserts that she is responsible for 876 million dollars of Federal tax withholding and 86 million dollars of State tax withholding for all State retirees through a complex accounting program. She further claims that she has taken over some of the duties from an Administrative Analyst 1, Accounting and provides "routine back up for Accountant 1 duties in [her] section, which includes a complex accounting program of the active 1099R system." She also states that she performs "all civil union duties relating to the federal taxability of healthcare for same sex partners under New Jersey legislation, which is a complex accounting program" and she "is the only person who handles date of death value for deceased retirees in [her] section." Finally, the appellant reiterates her duties as found by CPM and asserts that she is responsible for other complex accounting programs as well. In support of her appeal, the appellant submits her reclassification request and her Position Classification Questionnaire.

CONCLUSION

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

Under the direction of a supervisory officer in a State department, institution, or agency supervises the work of an accounting unit, or, personally is responsible for a complex accounting program; does related work as required.

The definition section of the job specification for the title Accountant 2 states:

Under the direction of an Accountant 1 or other supervisory officer, takes the lead in (1) a group of Accountants of lower grades engaged in professional accounting work, or (2) independently handles accounting programs; does related work as required.

In the instant matter, CPM found that the appellant's position was properly classified as an Accountant 2. The primary focus of her duties is the independent handling of various aspects of accounting programs in the Budgets and Compliance

Unit, not the unit as a whole. In contrast, incumbents in the Accountant 1 title are considered to be supervisors of Accountants or responsible for an entire accounting program. The appellant is neither responsible for an entire accounting program nor does she supervise an Accountant.

Additionally, the fact that some of the appellant'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 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 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 a job specification is appropriately utilized. In reviewing the examples of work listed by the appellant, they are consistent with an employee in the title of Accountant 2. The appellant has not shown that the duties she currently performs are not properly performed by an incumbent in the Accountant 2 title. Furthermore, with regard to the argument that some of her duties were previously done by an Administrative Analyst, Accounting, the fact that the job functions were previously performed by individuals in a higher title does not mean that these duties can only be performed by that level position. *See In the Matter of Sharon Davis* (Commissioner of Personnel, decided June 14, 2005).

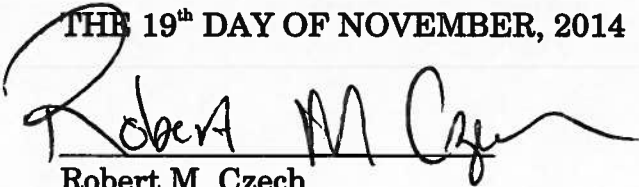
Accordingly, based on the foregoing, the record amply supports an Accountant 2 classification for the appellant's position.

ORDER

Therefore, it is ordered that this appeal be denied.

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 19th DAY OF NOVEMBER, 2014



Robert M. Czech
Chairperson
Civil Service Commission

**Inquiries
and
Correspondence:**

**Henry Maurer
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: Pan Yuk Hong
Douglas Ianni
Kenneth Connolly
Joseph Gambino**



Chris Christie
Governor
Kim Guadagno
Lt. Governor

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

March 26, 2014

Ms. Pan Yuk Hong
Department of the Treasury
Division of Pensions and Benefits
50 West State Street, 7th Floor/TM
PO Box 295
Trenton, New Jersey 08625-0295

**RE: Classification Appeal - Accountant 2, CPM# 11130098, EID# 000337043,
Position # 958645**

Dear Ms. Hong:

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

Issue:

You are appealing your current permanent title of Accountant 2 (P21) is not consistent your current assigned duties and responsibilities. You contend that the title Accountant 1 (R24) is consistent with the duties that you currently perform.

Organization:

According to the organizational chart that was submitted, your position is assigned to the Division of Pensions and Benefits, Budget & Compliance. You currently report directly to Egidio DeSisto, Section Supervisor Fiscal Resources (V30) and do not possess supervisory responsibility.

Finding of Fact:

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

- Preparing W-2 forms for members with Domestic partners participating in health benefits.
- Responsible for all Federal income tax withholding and New Jersey State income tax withholding deposits for retirees' payroll account through the Internal Revenue Service (IRS) Electronic Funds Transfer Payment System (EFTPS).
- Preparing and/or reviewing 1099R and/or audit reports which identify potential 1099-R reporting errors.
- Preparing year end IRS-945 Form, Annual Return of Withheld Federal Income tax for pension retirees.
- Researching and/or investigating issues relating to the taxation of pension distributions and/or the reporting of 1099-R information and/or other information to the IRS.
- Documenting all inquiries into Siebel which is the database used to track all correspondence with member. (i.e. e-mails; written correspondence and in-person questions).

Review and Analysis:

Your position is currently classified by the title Accountant 2 (P21-50453). The definition section of the job specification for this title states:

"Under the direction of an Accountant 1 or other supervisory officer, takes the lead in (1) a group of Accountants of lower grades engaged in professional accounting work, or (2) independently handles accounting programs; does related work as required."

The definition section of the job specification for the title Accountant 1 (R24-50454) states:

"Under the direction of a supervisory officer in a state department, institution, or agency supervises the work of an accounting unit, or, personally is responsible for a complex accounting program; does related work as required."

The Examples of Work include: assigning technical accounting work to subordinate accountants in the organization; sees that such assignments are carried out in accordance with proper performance, accounting, and legal standards; training

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subordinate personnel, in proper accounting procedures, methods and systems; giving advice and assistance to subordinate accountants when they have difficult and unusual problems; seeing that they do their work in accordance with accepted standards; reviewing, edits, and passes upon accounting reports made by subordinate accountants and checks these for accuracy, propriety, and compliance with the law; preparing and supervising the preparation of extensive financial statements and related reports based upon accounting data and reports submitted by subordinate accountants; and/or supervises the work operations and/or functional programs and has responsibility for employee evaluation.

Positions at this level are characterized by supervisory responsibilities including: organizing and/or assigning work; training employees; evaluating performance; and/or reviewing, editing and passing on accounting reports and statements, determining their accuracy, propriety, and/or conformance with legal and/or regulatory requirements.

Additionally, a further review of the organizational chart indicates there is one (1) Administrative Analyst 1 Accounting (R29), one (1) Accountant 1 (R24) and one (1) Pensions Benefits Specialist 3 (P18) positions within the same unit. Therefore, your position is not functioning in a supervisory capacity.

The preponderance of assigned duties and responsibilities that you perform are significantly descriptive of the tasks assigned to the title Accountant 2 (P21-50453).

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, Accountant 2 (P21-50453).

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

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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
Classification and Personnel Management

JR/rmd

c: Ms. Laura Budzinski, Treasury Human Resources