

B-12



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION

In the Matter of Monica Saunders,
Department of the Treasury

CSC Docket No. 2015-1918

Classification Appeal

ISSUED: **MAY 11 2015** (LDH)

Monica Saunders appeals the attached decision of the Division of Classification and Personnel Management¹ (CPM) that determined the proper classification of her position with the Department of the Treasury is Investigator 3, Taxation. Saunders seeks an Investigator 2, Taxation classification.

The record in the present matter establishes that Saunders is currently serving in the permanent title of Investigator 3, Taxation. Saunders' position is located in the Division of Compliance and Enforcement, Department of the Treasury. Saunders pursued the matter of her classification with CPM. CPM reviewed all documentation supplied by Saunders and performed a telephone audit of her position. CPM found the duties and responsibilities of Saunders' position entailed conducting investigations related to the collection of delinquent and deficient tax revenue; filing Certificate of Debt notices and demands that were not addressed; performing enforcements such as bank levies, final warning visits and business seizures; canvassing new and existing businesses in the State to ensure compliance with State tax law; mentoring new employees on the correct procedures to collecting bank levies, preparing for field visits, and creating worksheets and deferred plans; performing special projects; and providing proper guidelines and tools for development of an e-learning module on govdeals.net. CPM noted that Saunders did not perform any supervisory responsibilities and stated that she

¹ Now, the Division of Agency Services.

trains lower level investigators for approximately 15% of her overall assigned duties and responsibilities. Based on the foregoing, CPM determined that the duties performed by Saunders were consistent with the definition and examples of work included in the job specification for Investigator 3, Taxation.

On appeal to the Civil Service Commission (Commission), Saunders argues that the title of Investigator 2, Taxation is more appropriate. She contends that two other Investigator 3, Taxation employees were granted their classification appeals without having to go through a telephone audit, and therefore, requiring her to complete a telephone audit is evidence of bias. She argues that she has been involved with complex cases. For example, she points to an extremely high liability case where she prepared a clear and concise report regarding its activity. Saunders also points to her high volume case load and the \$271,987.65 in collections she was responsible for as evidence that she is entitled to an Investigator 2, Taxation title. Lastly, she highlights her training of subordinate investigators in the proper use of the Division of Taxation's computer system. In support, she submits a Position Classification Questionnaire, and Training Module print-outs from govdeals.net.

CONCLUSION

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

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

The definition section of the job specification for Investigation 3, Taxation states:

Under the supervision of a Supervising Investigator or other higher level supervisory official in the Division of Taxation, Department of the Treasury, performs routine investigations as they relate to the collection of tax revenues, delinquent and/or deficient taxes, abatements, and enforcement of the tax statutes administered by the Division of Taxation; may be assigned to either a field or central office location; does related work as required.

A review of the record reveals that Saunders' position is properly classified by the title of Investigator 3, Taxation. Although the job specifications are similar in most respects, the defining differences between the two specifications are the training of subordinate investigators and the complexity involved in the collection of tax revenues, delinquent and/or deficient taxes, abatements and enforcement of the tax statutes. Incumbents in the title of Investigation 2, Taxation, perform assignments with greater independence and complexity than lower level investigators. Incumbents in this title prepare summaries, reports and recommendation to their supervisor's in relation to final warning visits, bank levies and seizures. CPM found that Saunders was primarily responsible for investigating and obtaining information pertinent to collection of delinquent and deficient tax revenue, bank levies, final warning visits, and business seizures. Though Saunders points to one complex case, she has not shown sufficient evidence that she predominately performs investigations of a complex nature. Justification for reclassification of a position is the evidence of substantive change in job content. Substantive change in job content exists only when one or all of the following classification factors are present: 1. The complexities of the position have changed and a higher level of competence is required to perform the more complex duties. 2. The position is assigned supervisory duties which were not previously assigned. 3. The position has been given significantly greater authority and freedom to act in decision making, and therefore, a greater responsibility in the outcome of these decisions. *See In the Matter of Galen Preble* (Commissioner of Personnel, decided October 3, 1996). Similarly, Saunders' training of lower level investigators does not merit a reclassification as it only equates to 15% of her overall duties and responsibilities. *See In the Matter of Lawrence Craig and Louis Muzyka* (CSC, decided February 11, 2009) (Commission determined that Police Sergeants who were serving in an acting capacity of Police Lieutenant less than 50% of the time should not be reclassified as Police Lieutenants). In this regard, it is not unusual for an employee to perform some duties which are above or below the level of work ordinarily performed. It is only when such duties reach such a proportion as to constitute a substantive overall change in job duties that reclassification is appropriate. Moreover, Saunders' case load and revenue collected is not a determining factor in the classification of a position. Volume of work is not, in itself, evidence of a substantive change in job content. *See In the Matter of Area Supervisor, Crew Supervisor, and Assistant Crew Supervisor, Highway Maintenance* (Commissioner of Personnel, decided May 31, 1990).

Lastly, the Commission does not agree with Saunders' claim that the fact she had to complete a telephone audit was evidence of bias. In this regard, classification reviews are typically conducted either by a paper review, based on the questionnaire completed by the employee's supervisor; an on-site audit with the employee and supervisor; or a formal telephone audit to obtain clarifying information. Therefore, the fact that a telephone audit was performed in this matter does not, in and of itself, establish that there was bias. Moreover, Saunders

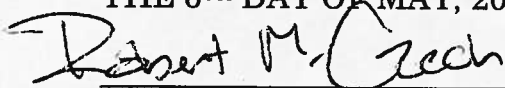
has not demonstrated in any way that the method selected was deficient. Accordingly, Saunders has failed to establish that CPM's determination, that her position is properly classified as an Investigation 3, Taxation, was incorrect.

ORDER

Therefore, the Civil Service Commission concludes that the proper classification of Saunders' position is Investigation 3, Taxation.

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 6TH DAY OF MAY, 2015



Robert M. Czech
Chairperson
Civil Service Commission

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and
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c: Monica Saunders
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Lt. Governor

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

December 16, 2014

Ms. Monica Saunders
Department of the Treasury
Division of Taxation
2 Riverside Drive, Suite 200
Camden, New Jersey 08103

**RE: Classification Appeal, Investigator 3, Taxation, CPM Log #0810039,
Position #101972, EID #000357041**

Dear Ms. Saunders:

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, Brian O'Connell, on September 5, 2014.

Issue:

You are appealing that your current permanent title of Investigator 3, Taxation (P19) is not consistent with your current assigned duties and responsibilities. You contend that a title of Investigator 3, Taxation (P22) is an appropriate title for your position.

Organization:

Your position is located in the Division of Compliance and Enforcement, and you report directly to Brian O'Connell, Supervising Investigator, Taxation (S28). You do not possess supervisory responsibility.

Ms. Monica Saunders
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Finding of Fact:

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

- Conducting investigations related to the collection of delinquent and deficient tax revenue.
- Filing Certificate of Debt notices and demands that are not addressed and performing enforcements such as bank levies, final warning visits, and business seizures.
- Canvassing new and existing businesses in the State of New Jersey to ensure compliance with the state tax law.
- Mentoring new employees on the correct procedures to collect bank levies, prepare field visits, creates worksheets and deferred plans.
- Performing special projects as well as provide proper guidelines and tools for development of an e-learning module on govdeals.com

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, Investigator 3, Taxation (P19-51592). The definition section of the job specification for the title states:

“Under supervision of a Supervising Investigator or other higher level supervisory official in the Division of Taxation, Department of the Treasury, performs routine investigations as they relate to the collection of tax revenues, delinquent and/or deficient taxes, abatements, and enforcement of the tax statutes administered by the Division of Taxation; may be assigned to either a field or central office location; does related work as required.”

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You contend that the Investigator 2, Taxation (P22-51593) is an appropriate title for your position. The definition section of the job specification for the title states:

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

An Investigator 2, Taxation performs complex investigations to determine if taxpayers are adhering with New Jersey tax laws. Incumbents in this title prepare summaries, reports and recommendations to their supervisor's in relation to final warning visits, bank levies and seizures. Incumbents also assist in the training of subordinate investigators. This task was not included in the Performance Assessment document that was provided with your appeal submission.

A review of your assigned job duties and responsibilities finds that the primary function of your position is to investigate and obtain information pertinent to collection of delinquent and deficient tax revenue, bank levies, final warning visits, and business seizures. You also specified during the position audit that your position has experienced an increase in the volume of work received. Volume of work is not a factor in the classification of a position.

Classification determinations are made according to current assigned duties and responsibilities. A comprehensive review of all of the information obtained renders a determination that the assigned duties and responsibilities do not elevate the position beyond the current level. The preponderance of the assigned duties and responsibilities of this position are encumbered by your current title Investigator 3, Taxation (P19).

Ms. Monica Saunders

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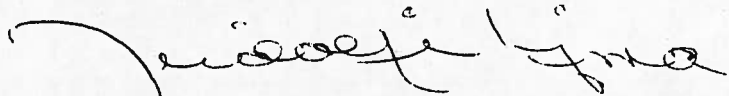
December 16, 2014

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 Investigator 3, Taxation (P19-51592). Therefore, the classification of this position will remain unchanged.

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/do

c: Ms. Laura Budzinski, Treasury Human Resources