

U.S. Office of Personnel Management
Division for Human Capital Leadership & Merit System Accountability
Classification Appeals Program

Philadelphia Field Services Group
600 Arch Street, Room 3400
Philadelphia, PA 19106-1596

Classification Appeal Decision
Under section 5112 of title 5, United States Code

Appellant: [appellants]

Agency classification: Tax Examining Technician
GS-592-7

Organization: SS-8 Program
Employment Tax Function
Compliance
Small Business/Self-Employed Division
Internal Revenue Service
U.S. Department of the Treasury
[location]

OPM decision: Tax Examining Technician
GS-592-7

OPM decision number: C-0592-07-03

/s/

Kevin E. Mahoney
Acting Deputy Associate Director
Center for Merit System Compliance

September 22, 2005

Date

As provided in section 511.612 of title 5, Code of Federal Regulations (CFR), 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).

Decision sent to:

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

[appellant's name and address]

Chief, Position Management/Classification
Personnel Policy Division
Internal Revenue Service
U.S. Department of the Treasury
1111 Constitution Avenue, NW
Washington, DC 20224

National Director, Personnel Division
Internal Revenue Service
U.S. Department of the Treasury
1111 Constitution Avenue, NW
Room 1408
Washington, DC 20224

Director, Office of Personnel Policy
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
ATTN: Metropolitan Square
Room 6075
Washington, DC 20220

Introduction

On October 28, 2004, the Philadelphia Field Services Group of the U.S. Office of Personnel Management (OPM) accepted a classification appeal from [appellant] and 16 other appellants. They occupy identical additional positions (hereinafter referred to as position). The position is currently classified as Tax Examining Technician, GS-592-7. The appellants believe that the position should be classified in the Tax Law Specialist Series, GS-987, at the GS-9 grade level. We received the agency appeal administrative report on November 17, 2004. The positions are in the SS-8 Program, Employment Tax Function, Compliance, Small Business/Self-Employed Division (SB/SE), Internal Revenue Service (IRS), U.S. Department of the Treasury, [location]. We received their response to the agency administrative report on November 22, 2004. We have accepted and decided their appeal under section 5112 of title 5, United States Code (U.S.C).

Background information

In December 2002, a new position description (PD) was developed for the Tax Examining Technicians in the Small Business/Self-Employed Division. This was the result of the functional consolidation of the tax employment determinations into two national sites. This work was assigned to the Tax Examining Technicians whose series and grade remained GS-592-7. In June 2003, the agency had a desk audit conducted by a private contractor who concluded that the duties and responsibilities of the position in question were appropriately classified as Tax Examining Technician, GS-592-7. In October 2003, the Small Business/Self-Employment Compliance Territory Manager requested that the Human Resources (HR) Office reconsider the occupational series and grade for the position because prior evaluations did not take into account the complexity of the work being performed by the appellants. The agency HR Office continued to support the original grade and series determination and subsequent audit findings.

General issues

In a letter dated October 25, 2004, the appellants asked to appeal a desk audit and decision by the agency of their position's series and grade, GS-592-7. The appellants believe that their position should be classified in a different occupational series and at a higher grade. On November 22, 2004, the appellants further stated that the agency had only considered the GS-592, GS-526, and GS-512 occupational series in their prior evaluations. The appellants provided additional information to support that their position be classified to the GS-987 series.

In that letter, the appellants stated that their agency's review of their position confirmed that the work that they perform was previously performed "by Employment Tax Revenue Agent, GS-0512-12," and that one of the primary reasons for consolidating the work was that these agents issued "inconsistent and conflicting determinations." They said that they understood "that all duties performed by GS-12s are not necessarily at that grade level, but it is hard to believe that Revenue Agents all across the country were performing one-grade interval GS-592-7 work as a regular part of their jobs."

As noted by the appellants, not all work assigned to a position is necessarily work that supports the assigned grade level. The *Introduction to the Position Classification Standards* (PCSs) recognizes that:

Some positions involve performing different kinds and levels of work which, when separately evaluated in terms of duties, responsibilities, and qualifications required, are at different grade levels....In most instances, the highest level of work assigned to and performed by the employee for the majority of the time is grade-determining. When the highest level of work is a smaller portion of the job, it may be grade-controlling only if:

The work is officially assigned to the position on a regular and recurring basis;

It is a significant and substantial part of the overall position (i.e., occupying at least 25 percent of the employee's time); and

The higher level knowledge and skills needed to perform the work would be required in recruiting for the position if it became vacant.

In addition, The *Introduction to the PCSs* recognizes that "Some positions...are a mix of duties and responsibilities covered by two or more occupational series and classified by more than one standard or guide," and provides guidance on determining the occupation series for mixed-series positions. Therefore, the fact that other positions in the agency classified in another series performed their work on a part-time basis before the work was consolidated and assigned to the appellants has no determinative impact on establishing the proper title, series, or grade level of the appellants' work.

The appellants provided a copy of a PD classified as a Tax Law Specialist, GS-987-11, pointing out what they believe to be similarities between that position and their position. By law, a classification appeal decision must be based on comparing the appellant's 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 appellants' position to others, which may or may not be classified correctly, as a basis for deciding this appeal. We find that the PD provided by the appellants contains work that is superficially similar to work processes which they perform. However, the functions described in the PD are materially different from the work that the appellants perform. Unlike the appellants who deal with determining employment status of individuals for tax purposes, the other PD reflects work requiring in-depth analysis to determine the tax exemption status of organizations that may involve business-type operations which complicate the process of performing oversight/compliance reviews and making tax exemption decisions.

Like OPM, the appellants' agency must classify positions based on comparison to OPM's PCSs and guidelines. Section 511.612 of title 5, Code of Federal Regulations requires that agencies review their own classification decisions for identical, similar, or related positions to ensure consistency with OPM certificates. Thus, the agency has the primary responsibility for ensuring that its positions are classified consistently with OPM appeal decisions. If the appellants believe

that their position is classified inconsistently with others, they may pursue this matter by writing to their agency headquarters HR Office. In so doing, they should specify the precise organizational location, series, title, grade, duties, and responsibilities of the positions in question. The agency should explain to them the differences between their position and the others or grade those positions in accordance with this appeal decision.

A PD is the official record of the major duties and responsibilities assigned to a position by an official with the authority to assign the work. A position is the duties and responsibilities that make up the work performed by an employee. Position classification appeal regulations permit OPM to investigate or audit a position and decide an appeal on the basis of the actual duties and responsibilities assigned by management and performed by the employee. This decision is based on the actual work assigned to and performed by the appellants.

To help decide the appeal, we conducted telephone audits with one of the appellants on April 19 and 20, 2005, and a telephone interview with her immediate supervisor on April 21, 2005. We also reviewed additional information provided by one of the appellants on April 22, 2005. We contacted other IRS employees knowledgeable of the work assigned to and performed by the appellants including policy staff for the IRS compliance function. In reaching our classification decision, we have reviewed the audit findings and all information of record furnished by the appellants and the agency, including the official PD #XXXX which contains the major duties and responsibilities assigned to and performed by the appellants. We hereby incorporate the PD by reference into this decision. The appellants and their supervisor certified that the current PD accurately reflects their duties and responsibilities.

Position information

The appellants work in one of two organizational units within the SS-8 Unit of the SB/SE Division. The appellants' primary responsibility involves determining the Federal employment tax status of individuals performing services in various business entities ranging from sole proprietorships to corporations. This work is also performed in another office located in [location]. Each office supports approximately one half of the U.S. The purpose of the SS-8 Program is to encourage voluntary compliance with employment tax laws by issuing determinations of the appropriate employment tax classification. The Form SS-8, "Determination of a Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding," is initiated by the worker and used as a basis of consideration by the appellants. Each determination involves one or more workers/payers and includes sole proprietorships, partnerships, corporations, nonprofit entities, government, and foreign entities. The appellants must conduct research to establish the actual facts of the case, research applicable legal cases and decisions, apply relevant tax rulings and decisions, and use judgment in rendering decisions. Determinations made by the appellants are binding but cannot be cited as precedent.

Developing determinations requires comprehensive knowledge of tax and treasury rules and regulations, as well as precedent legal decisions, including IRS determinations and court decisions. The position also requires a general knowledge of various forms of business and governmental entities in order to make appropriate determinations regarding employer/employee relationships. Requests for determination generally involve at least two parties in a work

relationship who have opposing views of the status of the relationship. This conflict contributes to the complexity in that appellants must often probe, substantiate documentation, conduct extensive fact-finding, and seek third party verification of facts.

The appellants use a wide variety of sources when investigating cases including agency Revenue Rulings, IRS Code, IRS manuals, General Counsel memorandums, letter rulings, court decisions, internet tax research services (Lexis/Nexis and Westlaw), and field service advice memorandums. Some cases may require the appellants to review U.S. Tax Guide for Aliens, Tax Management Guide, or seek advice from the District Legal Counsel or IRS Chief Counsel in the National Office. The appellants also handle requests for reconsideration of decisions made by their co-workers. Prior determinations can be revoked if tax laws/rules have changed.

The appellants are responsible for issuing final determination letters including a case background, rationale for the decision, supporting facts, and legal basis for their decision citing various specific regulations or revenue rulings in support of their decision. The appellants provide advice to those involved in the determination process, such as individuals, payers, sole proprietors, corporate officers or other company personnel. They also deal with other parties during fact-finding prior to issuing a decision including: tax attorneys, tax auditors, state/municipal officials, criminal investigators, fraud specialists, appeals officers, taxpayer advocate office representatives, executors/guardians, and certified public accountants. The appellants also provide referrals to Tax Revenue Agents in the field based on any potential fraudulent activity discovered during the investigative process, as well as cases in which payment is required. In responding to the case, the appellants must outline the facts of the case and cite the legal basis for the determination. The immediate supervisor (Supervisory Tax Examining Specialist, GS-592-10) oversees the office mission, provides guidance to the staff, and typically conducts a cursory review of determinations, particularly for new employees.

We find that the PD of record contains the major functions assigned to and performed by the appellants, and we incorporate it by reference into this decision.

Series, title, and standard determination

The series determination for the appealed position is largely dependent on whether the work performed is one- or two-grade interval in nature. The distinction between one-grade interval technician and two-grade interval analyst positions is the actual work assignments which define the difficulty and complexity of the work and the qualifications required to perform that work. The GS-987 series is a two-grade interval series while the GS-592 series is a one-grade interval series.

Two-grade interval administrative work involves the exercise of analytical ability, judgment, discretion, and personal responsibility, and the application of a substantial body of knowledge of principles, concepts, and practices applicable to one or more fields of administration or management. Employees engaged in administrative work are concerned with analyzing, evaluating, modifying and developing the basic programs, policies and procedures which facilitate the work of Federal agencies and their programs. The work requires a high order of analytical ability combined with a comprehensive knowledge of the functions, processes,

theories and principles of management and the methods used to gather, analyze, and evaluate information.

In contrast, one-grade interval support positions may involve substantial elements of work of an administrative field but requires less than full knowledge of the field involved. Employees performing one-grade interval work carry out tasks, methods, procedures, and/or computations that are laid out either in published or oral instructions covered by established guidelines or precedents. Depending on the level of difficulty of the work, these procedures often require a high degree of technical skill, care, and precision. One-grade interval work usually involves proficiency in one or more functional areas in a specific program. Individuals follow established methods and procedures and may offer recommendations which are related to the immediate work unit.

While the appellants are required to be proficient in making determinations, they adhere to existing precedent to, as they discuss in their appeal submissions, assure that determinations are consistent. They do not *individually*, on a regular and recurring basis for a substantial amount of their work time, develop or establish policies or procedures. Their more complex determinations require them to search for and select established precedents that deal with the fact situation of the case at hand; i.e., they follow existing guidance and rulings in rendering determinations. Our fact-finding disclosed that while the appellants provide input on program issues, it is their second-level supervisor (Site Manager) who was instrumental in, and controlled the development of, program processes, procedures and materials and who continues to control the details of how work should be done. The appellants, or their supervisors, are responsible for elevating what they believe should be changes to determination templates and/or processes. The Site Manager, in turn, works with the compliance policy staff that coordinates with the IRS Chief Counsel's Office on major issues. The Site Manager often contacts the IRS Chief Counsel's Office for guidance on language before updating materials.

Information provided by the Site Manager shows the appellants are part of a staff of approximately 37 employees assigned to perform employment tax work. There are 21 employees in [location], and approximately 16 in [location]. The [location] staff handles approximately 4,000 of the 5,000-6,000 requests received each year. Assuming an equal distribution of cases, the appellants and their co-workers each handle approximately 190 cases each year in addition to telephone inquiries and other functions. Historical information on the work performed by the appellants shows that in 1994, case processing time averaged 3.3 hours. The volume of work, use of templates and limited average amount of time to process each case supports the conclusion that the appellants' work is one-grade interval in nature and, thus, is precluded from classification to the GS-987 series.

The agency has classified this position in the Tax Examining Series, GS-592, with the title Tax Examining Technician, and graded it by application of the Job Family Standard (JFS) for Clerical and Technical Accounting and Budget Work, GS-500C. The appellants question this determination as does their local supervisory staff. The Site Manager provided a copy of an October 6, 1993, memorandum from the Director, [location] District to the Regional Administrator, North Atlantic Region, through the Chief, HR, [location] District, requesting reclassification of the work to a higher grade. The memorandum states that the work "justifies

the shift to the GS-503 series 9/10 graded duties.” A July 9, 2003, memorandum to the IRS SB/SE Headquarters HR organization from the [location] SB/SE Compliance Territory Manager, provided by the appellants, points to the “complexity and quality” of the work performed in the appellants’ unit as a basis for upgrading the positions, and questions “why classification into the Legal and Kindred Group, GS-900, would not have been more appropriate.” However, contrary to law, these memoranda fail to reference any published OPM PCS for this or any of its other classification proposals.

The appellants’ classification of their position states that their work is excluded from the GS-592 series because “it does not cover work requiring analysis, investigation, legal research, independent judgment, documentation and defense of independent, legally binding determination.” However, the series definition from the JFS for Clerical and Technical Accounting and Budget Work, GS-500C, notes that the GS-592 series covers work that requires “knowledge of applicable portions of tax laws and tax rulings to accept, request proof of, or reject a variety of taxpayer claims, credits and deductions.” In the appellants’ case, applicable portions of tax law and tax rulings primarily pertain to determining employer/employee relationships for tax purposes of tax liability. The GS-500C JFS notes under “Exclusions” that the GS-900 Group covers “positions that involve examination of contracts, leases, agreements, and similar documents of legality, requiring the application of a legal body of knowledge rather than *a body of fiscal knowledge relating to regulations, decisions, precedents, and practices...*” (Emphasis added). Tax liability is, ultimately, a decision subject to the legal process. However, the determinations of liability made by the appellants entail applying applicable portions of tax law, tax rulings and legal cases to determine employment status. The legal functions claimed by the appellants reside in the IRS Chief Counsel’s Office, the organization that advises the appellants’ organization on the proper application and interpretation of those tax laws, tax rulings, and court decisions. Based on a review of the record, we find that the appellants’ position is properly allocated as Tax Examining Assistant, GS-592, and is evaluated for grade-level purposes by the directly applicable GS-500C JFS.

Grade determination

The GS-500C JFS uses the Factor Evaluation System (FES), which employs nine factors. Under the FES, each factor-level description in a standard describes the minimum characteristics needed to receive credit for the described level. Therefore, if a position fails to meet the criteria in a factor-level description in any significant aspect, it must be credited at a lower level. Conversely, the position may exceed those criteria in some aspects and still not be credited at a higher level.

The record shows that the agency provided two evaluation statements for the position of record. The evaluation statement dated May 14, 2001, credits the position with Levels 1-4, 2-3, 3-3, 4-3, 5-3, 6/7-3b, 8-1, and 9-1. A subsequent evaluation conducted June 4, 2003, credits the position with the same levels with the exception of Factors 6 and 7 which were evaluated at Level 6/7-2c. This change did not affect the grade of the position. The appellants agree with the accuracy of the current PD #XXXX, dated June 5, 2003. The appellants also agree with their agency’s crediting of Level 2-3, 3-3, 4-3, 5-3, 8-1, and 9-1. Based on our careful review of the record, we

find that the position is properly evaluated at Levels 2-3, 3-3, 4-3, 5-3, 8-1, and 9-1 and have so credited the position. Our analysis of the remaining factors follows.

Factor 1, Knowledge required by the position

This factor measures the nature and extent of information or facts a worker must understand in order to do acceptable work and the nature and extent of skills needed to apply that knowledge. To be used as a basis for selecting a level under this factor, the knowledge must be required and applied.

At Level 1-4, work requires in-depth or broad knowledge of a body of accounting, budget, other financial management regulations, practices, procedures, and policies related to the specific financial management functions. This includes knowledge of a wide variety of interrelated steps, conditions, and procedures or processes required to assemble, review, and maintain complex accounting, budget, or other fiscal transactions (e.g., adjusting tax accounts or processing tax returns involving numerous supporting schedules; reconciling accounts in accounting systems involving extensive subdivision of accounts, frequent and varied adjustments to accounts, or extensive balancing and reconciling of detailed summary accounts; or resolving problems in balancing accounts, adjusting discrepancies, developing control records, verifying the accuracy of budgetary data, adjusting dollar amounts of accounts by line item and object class, and preparing reports on the status of funds). The work includes knowledge of various accounting, budget, or other financial regulations, laws and requirements to ensure compliance and recommend action. In addition, the work requires the ability to research or investigate problems that require reconciling; conduct extensive and exhaustive researches for required information; or perform actions of similar complexity; and knowledge of extensive financial regulations, operations and procedures to resolve nonstandard transactions, complaints or discrepancies; provide advice; or perform work that requires authoritative procedural knowledge. An example of GS-592 work at this level is reviewing, correcting, and coding a variety of multiple-page returns, most of which have one or more schedules attached. The employee identifies and codes potential unallowables and other items; interprets taxpayers' intent from available data; and completes documents in the required format. Other work may include applying knowledge of specific clauses in the IRS code, precedents, and/or court decisions to determine the adequacy of substantiation or allowability or return entries, advise taxpayers of their filing and payment requirements, or perform similar tasks.

Similar to Level 1-4, the appellants must have extensive knowledge of the Integrated Data Retrieval System and other related programs to retrieve and access data or information to research data related to the worker and/or payer, such as type of business, employee identification number, and filing history. The appellants question the accuracy of expenses in light of the information obtained via the automated systems, as well as interviews conducted with parties in question. Like Level 1-4, they also extract information from the various automated systems for use in conducting extensive and exhaustive searches for necessary information in investigating problems and requests for determination. These systems also include private Internet sources (Lexis/Nexis and Westlaw). The appellants apply their knowledge of tax laws and regulations and their applicability to cases to research or investigate problems and concerns that require reconciling and reconstructing incomplete information,

conducting extensive and exhaustive searches for required information, and performing actions of similar complexity. They must have a practical working knowledge of extensive IRS regulations, precedents, General Counsel memorandums, letter rulings, court decisions, and prior determination requests which requires in-depth knowledge of employment tax and similar IRS functions.

At Level 1-5, in addition to the knowledge required at Level 1-4, work at this level requires broad, in-depth knowledge of financial management technical methods, techniques, precedent cases, and procedures to resolve especially difficult or sensitive problems. At this level, employees possess knowledge of related financial regulations and rulings covering diverse types of transactions to typically function as a technical authority for the resolution of an extensive range of issues or problems. Illustrative of such work are analyzing, determining, and resolving tax processing problems and responding to taxpayer inquiries ranging from tax delinquency to providing general information related to the preparation of tax returns. The employee recommends tax liens and/or notice of levy actions against taxpayers, and initiates other actions to resolve and adjust taxpayer accounts. The employee analyzes and makes determinations to suspend collection action based on specific situations or when other corrective action may be necessary.

Similar to Level 1-5, the appellants serve as technical experts and render determinations on complex and multi-faceted cases. The circumstances and issues surrounding each case vary addressing a multitude of issues including misclassification of wages, payment of fringe benefits, stock options, legal settlements, scholarships, royalty payments, bonus income, and renewal commissions. The appellants must use vague, incomplete, or conflicting information provided to them to ascertain the basis for discrepancies. Each case presents an individual combination of circumstances and information upon which a determination of the status of a worker for the purpose of Federal employment taxes and income tax withholding must be made. In order to make an accurate determination, the appellants must have knowledge of various and complex business enterprises, organizations, states, or other entities for which a worker has performed services. The appellants use this information to understand the interrelationship between the parties and the legal responsibilities for tax withholding. The appellants also require an in-depth knowledge of employment tax law, income tax law, the Internal Revenue Code, IRS manuals, and precedent case rulings. In advising workers/payers, the appellants possess an in-depth knowledge of pertinent IRS regulations and requirements.

The average time to process each case in the written record, and the workload data provided by the appellants' supervisors; i.e., an average of approximately 190 cases per appellant each year, however, do not support the conclusion that cases of Level 1-5 difficulty and complexity occupy 25 percent or more of each appellant's time on a regular and recurring basis. Work samples provided by the appellants at our request show that case issues are typically resolved using well-established case law and precedent, e.g., a 1941 decision defining royalty payments, a 1996 decision on whether payments from mailing list rentals were royalties, a 1956 decision on what constitutes employer control over the work of professional employees, and determinations that can be resolved by direct application of pertinent sections of the IRS Code. The record also shows that significant interpretive issues are elevated to the appellants' second-level supervisor and, at her discretion, to IRS Chief Counsel's Office. This further precludes us from concluding

that the appellants are fully responsible for independently resolving the full range of issues on cases of Level 1-5 difficulty and complexity for 25 percent or more of their work time. Therefore, we credit this factor with Level 1-4 (550 points).

Factor 6, Personal contacts and Factor 7, Purpose of contacts

Factor 6 and Factor 7 are evaluated relative to each other. The contacts credited under Factor 6, and the purpose of those contacts credited under Factor 7, must be based on the same contacts. Credit for Factor 6 and Factor 7 is determined by reference to the chart contained in the JFS.

Personal contacts

At Level 3, the highest level in the JFS, contacts are with persons in their capacities as representatives of others, such as attorneys, accountants, or congressional staff members making inquiries on behalf of constituents. The contacts are not recurring or routine and the purpose, role, and authority of each party must be established each time in order for the employee to determine the nature and extent of information that can be discussed or released.

The appellants' regular and recurring contacts meet but do not exceed Level 3. The appellants are in regular contact with various individuals and organizations, including individual taxpayers, paying firms, contractors, corporate officers or staff, tax accountants, attorneys, tax auditors, nonprofit entity directors, state/municipal officials, Social Security Administration officials, Revenue Agents, Fraud Specialists, Criminal Investigators, Tax Payer Advocate representatives, and executors/guardians. The appellants are also required to respond to congressional inquiries and complaints. Typically, contacts are initiated by the appellants to obtain additional information upon which to render a decision. Because the factors surrounding each case vary, the appellants can be required to contact any source for any given case for clarification or supplemental information. Many contacts with third parties are not recurring or routine, and the role and authority for each contact often must be established.

Purpose of contacts

At Level b, the purpose of the contacts is to plan and coordinate actions to correct or prevent errors, delays, or other complications occurring during the transaction cycle. This may involve obtaining a customer's cooperation in submitting paperwork or other information, requesting other personnel to correct errors in documentation or data entry, or assisting others in locating information. In contrast, at Level c the purpose of the contacts is to persuade individuals who are fearful, skeptical, uncooperative or threatening to provide information, take corrective action, and accept findings in order to gain compliance with established laws and regulations.

Like Level b, the purpose of the appellants' contacts is to obtain or verify information, evaluate discrepancies in worker/payer provided information, provide guidance on tax laws and regulations, support the basis for determinations and their impact, and encourage voluntary compliance with the determination. The appellants are required to interview the parties, determine the facts of the case, investigate claims, contact other sources for data, and advise workers/payers of the effect of a determination. The appellants must also contact third parties to

clarify information. Because the appellants primarily respond to taxpayer initiated requests, the originator is generally cooperative in providing any information needed to assist the appellants in rendering a determination.

The position does not fully meet Level c where the purpose is to persuade individuals who are fearful, skeptical, uncooperative or threatening to provide information, take corrective action, and accept findings. While the appellants occasionally deal with irate or hostile contacts, most are willing to assist in the fact finding process.

Factors 6 and 7 are evaluated at Level 3b for a total of 110 points credited.

Summary of FES factors

Factor	Level	Points
1. Knowledge required by the position	1-4	550
2. Supervisory controls	2-3	275
3. Guidelines	3-3	275
4. Complexity	4-3	150
5. Scope and effect	5-3	150
6. Personal contacts	6-3	
7. Purpose of contacts	7-b	110
8. Physical demands	8-1	5
9. Work environment	9-1	<u>5</u>
	Total Points:	1520

A total of 1520 points falls within the GS-7 range (1355 to 1600) on the grade conversion table provided in the JFS.

Decision

The position is properly classified as Tax Examining Technician, GS-592-7.