



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT

Washington, DC 20415

Human Capital Leadership
and Merit System
Accountability Division

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

Appellant: [appellant]

Agency classification: Program Analyst
GS-343-12

Organization: [organization]
Taxpayer Advocate Services
National Taxpayer Advocate
Internal Revenue Service
Department of the Treasury
[city and state]

OPM decision: Program Analyst
GS-343-12

OPM decision number: C-0343-12-06

/s/ Robert D. Hendler

Robert D. Hendler
Classification and Pay Claims
Program Manager
Center for Merit System Accountability

December 12, 2006

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).

Decision sent to:

[appellant's name and address]

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Introduction

The Dallas Field Services Group of the U.S. Office of Personnel Management (OPM) accepted a classification appeal from [appellant] on August 23, 2006. The appellant's position is currently classified as Program Analyst, GS-343-12, and is located at [organization], Taxpayer Advocate Services (TAS), National Taxpayer Advocate, Internal Revenue Service (IRS), Department of the Treasury, in [city and state]. The appellant does not dispute the series of her position, but believes it should be classified at the GS-13 grade level. We received the agency's administrative report on September 18, 2006. We have accepted and decided this appeal under section 5112 of title 5, United States Code (U.S.C.).

General issues

The appellant requested a desk audit of her position from IRS Human Capital Office's Position Management and Classification Branch. Their findings, dated December 15, 2005, determined the position was appropriately classified as GS-343-12. The appellant subsequently filed an official classification appeal with the Position Management and Classification Branch. They sustained their original findings in a June 6, 2006, decision.

The appellant said her agency does not follow any criteria in assigning project work, so GS-12 and GS-13 analysts are performing similar work. Specifically, she believes her work is comparable to the duties described in a standardized position description (PD) for a GS-13 Program Analyst which she submitted to OPM. As addressed in greater detail within our decision, we find the appellant's duties and responsibilities are materially different from those described in the GS-13 PD. Unlike the appellant's position, the GS-13 PD describes a position primarily responsible for providing leadership to the area's advocate staff, acting as a liaison to Congressional representatives and key stakeholders, and educating individuals on TAS programs at practitioner meetings and public forums.

By law, we must classify positions solely by comparing their 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, such as those described in a standardized PD, as the basis for deciding her appeal. If the appellant believes her position is classified inconsistently with another, then she may pursue this matter by writing to the human resources office of the agency's headquarters. She should specify organizational location, series, title, grade, and duties and responsibilities of the positions in question. The agency should explain to her the differences between her position and the others, or classify those positions in accordance with this appeal decision.

Position information

TAS is an IRS program that provides an independent system to ensure tax problems that are not resolved through normal IRS channels are addressed promptly and fairly. The appellant's work directly supports TAS's Office of Systemic Advocacy (SA), which improves tax administration and protects taxpayer rights by identifying and resolving systemic problems within IRS. The National Taxpayer Advocate (NTA) heads TAS with a Local Taxpayer Advocate (LTA)

assigned to each state and IRS campus. The appellant's position is currently supervised by the [city] Campus's LTA, whose position is classified as a GS-501-14. The appellant's supervisor is responsible for approximately 72 employees, which includes a mix of GS-501 TAS Analysts, GS-501 Associate and Case Advocates, GS-503 Intake Technicians, and GS-318 Secretaries. The appellant's is the only position responsible for handling systemic issues while the other positions deal with primarily individual case work. In January 2007, the SA organization will centralize to be managed by a Field Systemic Advocacy Director. The advocacy analysts will be divided into three teams by grade levels and each supervised by a Field Systemic Advocacy Manager. No change in duties assigned to the appellant's or these other positions is expected.

The appellant spends 50 percent of her time assisting in developing the Annual Report to Congress (ARC), which communicates the problem areas in the tax code or IRS procedures and recommends solutions. The appellant receives ARC assignments in either March or April and then has the remaining calendar year to complete projects. ARC work is driven by congressionally-established deadlines, so this work is usually the appellant's highest priority. The appellant serves as either a team leader or member on ARC assignments. This work usually involves conducting extensive research on the study topic, compiling findings, and drafting the report. She is currently a team member for a study on Tax Exempt Government Entities and Exempt Organizations, which required her to research policy statements; filing requirements; previous ARC submissions; the Internal Revenue Code (IRC); the Internal Revenue Manual (IRM) documenting IRS's programs, policies, and procedures; and court cases which she reviewed and synopsized. Due to its high profile, ARC work may be reviewed by the team leader, LTA, agency attorneys, and the NTA.

The appellant spends 40 percent of her time conducting advocacy projects on a wide range of systemic issues. The public and IRS employees can comment on concerns they have through the Systemic Advocacy Management System (SAMS), which is a database of issues, ideas, and suggestions. Two SAMS administrators review submissions to determine whether they meet the criteria for consideration as a systemic advocacy issue. Briefly, systemic advocacy issues affect multiple taxpayers; affect segments of the taxpayer population locally, regionally, or nationally; relate to IRS systems, policies, and procedures; require study, analysis, administrative changes, or legislative remedies; and involve protecting taxpayer rights, reducing or preventing taxpayer burden, ensuring equitable treatment of taxpayers, or providing essential services to taxpayers. If a submission meets these criteria, the SAMS administrator forwards the project to the LTA to assign. According to the supervisor, advocacy projects on average last three to six months, but some projects may be completed anywhere from three days to a couple of years. The appellant usually works five or more advocacy projects simultaneously.

The appellant reviews the SAMS submission, which can be either vague or detailed. If contact information is provided, the appellant may contact the submitter for additional information. She then decides what further action is needed. The appellant analyzes the information to define the extent and nature of the problem, determines the best evaluation approach, and develops a study method. The appellant may contact the organization affected; interview the organization's managers, subject matter experts, and her advocacy counterparts; and conduct extensive research on the issue. The appellant also selects data collection techniques to gather the information relevant to the issue at hand. Based on her findings, the appellant determines if IRS's actions are

in compliance with the tax code and IRS procedures. If not, she will formulate recommendations for management action.

The appellant said the remaining 10 percent of her time is occupied with working on national task teams, attending meetings, and providing training. The appellant's PD, number [number], and other material of record furnish much more information about her duties and responsibilities and how they are performed, is adequate for classification purposes, and we incorporate it by reference into this decision. To help decide this appeal, we conducted a telephone audit with the appellant on November 2, 2006, and a telephone interview with the first-level supervisor on November 13, 2006. In deciding this appeal, we carefully considered all of the information gained from these interviews, as well as all other information of record furnished by the appellant and her agency, including the PD of record.

Series, title, and standard determination

The GS-343 Management and Program Analysis Series covers positions serving as analysts and advisors to management in evaluating the effectiveness of government programs and operations, the productivity and efficiency of the management of Federal agencies, or both. The appellant's position is assigned to the GS-343 series, and neither the appellant nor the agency contests the series. We agree the GS-343 series is correct.

The appropriate title of the appellant's position is Program Analyst since her duties chiefly involve planning, analyzing, and/or evaluating the effectiveness of line or operating programs. There are no grade-level criteria provided for the GS-343 series. Nonsupervisory positions at GS-9 and above are evaluated by reference to the Administrative Analysis Grade Evaluation Guide (AAGEG).

Grade determination

The AAGEG uses the Factor Evaluation System format, under which factor-levels and accompanying point values are assigned for each of the nine factors. The total is converted to a grade level by use of the grade conversion table provided in the AAGEG. Under this system, each factor-level description demonstrates the minimum characteristics needed to receive credit for the described level. 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.

The appellant disagrees with the agency's evaluation of Factor 1. We reviewed the agency's determination for Factors 2, 3, 4, 5, 6, 7, 8, and 9; concur; and credited the position accordingly. Therefore, our evaluation will focus on Factor 1.

Factor 1, Knowledge Required by the Position

This factor measures the nature and extent of information or facts that the employee must understand to do acceptable work (e.g., steps, procedures, practices, rules, policies, regulations, and principles) and the nature and extent of the skills needed to apply that knowledge.

At Level 1-6, duties require knowledge and skill in applying analytical and evaluative techniques to the identification, consideration, and resolution of issues or problems of a procedural or factual nature. These issues or problems deal with readily observable conditions, adhering to procedures and regulations clearly defined within written guidelines and containing information of a factual nature. Also at this level, duties require knowledge of the theory and principles of management and organization, including administrative practices and procedures common or standard to all organizations (i.e., delegation of authority, routing of correspondence, filing systems, and storage of files and records).

In addition to the knowledge required at Level 1-6, the duties at Level 1-7 require knowledge and skill in applying analytical and evaluative methods and techniques to study the efficiency and effectiveness of program operations carried out by administrative or substantive administrative support functions. This level includes knowledge of pertinent laws, regulations, policies, and precedents affecting the use of program and related support resources. This knowledge is used to plan and conduct projects and studies to evaluate work operations, determine program effectiveness, and develop or modify work operations and processes.

The knowledge and skill required by the appellant's position exceeds Level 1-6 requirements. Her assignments involve evaluating the operations of IRS activities and require comprehensive knowledge of the issue, the IRC, the IRM, and current work processes and procedures. The appellant handles issues where solutions are not readily apparent and so clearly exceed Level 1-6. Instead, the appellant's position requires knowledge and skills comparable to Level 1-7 to resolve substantive operational and procedural problems. Her ARC and advocacy project work requires knowledge in applying analytical and evaluative techniques. The appellant contacts subject matter experts to gain information on the more technical aspects of the issue, but her position nonetheless requires comprehensive knowledge of IRS missions, functions, policies, and regulations to ensure the study method and execution is appropriate. As at Level-7, the appellant's position also requires skill in negotiating with management to implement recommendations she formulates and which may represent a significant departure from the function's current process or operation.

The knowledge and skills required by the appellant's position do not meet Level 1-8. The AAGEG describes Level 1-8 as the "expert analyst" having mastered a wide range of qualitative and quantitative methods for assessment and improvement of complex processes and systems. At this level, boundaries of studies and projects are extremely broad and difficult to determine in advance and some parameters are developed "in process." On the surface, aspects of the appellant's position may appear to meet Level 1-8. The appellant has performed these duties for several years and has acquired expertise in her assigned functional area. She has become proficient in various aspects of her work and has provided training to other advocate staff. The appellant keeps the supervisor informed of any potentially controversial issues or of any actions requiring LTA approval (e.g., closure of a proposed issue or project). Otherwise, the appellant is independently responsible for handling all steps between project definition, execution, and resolution. The appellant is currently working approximately seven advocacy projects with topics including the appropriateness of Form 990T processing procedures and instructions; the filing of and denial of S corporation elections; the levying of inappropriate penalties on exempt organizations' tax returns; the incorrect computation of penalties for failure to pay; and

reviewing the validity and adequacy of IRS-issued notices. Work is partly driven by SAMS submissions from the public and IRS employees, so the appellant's project topics are extremely diverse and usually require extensive research.

Regardless, the appellant's position is not that of an "expert analyst" as that term is applied in the AAGEG; i.e., the term must be viewed within the context of work assignments associated with the Level 1-8. Unlike Level 1-8, the appellant's work does not entail applying a wide range of qualitative and quantitative methods in assessing complex management processes and systems. The boundaries of her work are generally not difficult to determine as her responsibilities are limited to the assigned, discreet project topic. The appellant is responsible for evaluating specific IRS operations and procedures rather than entire functions or organizations. Her work involves resolving various but specific issues with the processes and programs within IRS's Submission Processing, Examination, Collection, and Customer Service functions. One of the appellant's advocacy projects involved resolving problems with corporations not receiving notification when filing as an "S" corporation, which is generally exempt from Federal income tax. The appellant researched the issue; identified which functions and campuses were responsible; conducted extensive fact-gathering; and proposed appropriate recommendations. She determined the Submission Processing and Examination functions at IRS campuses in [names of two cities] were experiencing a backlog in handling "S" filings and also used different processing procedures. The appellant recommended the functions adopt the same procedures and begin working the "S" filings from the current year. The IRS functions may resist accepting the recommendations, but the appellant's assignments do not typically involve identifying and proposing solutions to problems characterized by their breadth, importance, or severity as expected at Level 1-8. At Level 1-8, analysts typically deal with problems of this scope as they review the efficiency and effectiveness of IRS-wide programs or entire functions, as opposed to the specific processes and procedures characteristic of the appellant's work.

Level 1-8 projects normally involve comprehensive and hard-to-define or intractable problems that frequently require directing teams of other analysts and making changes to the scope of the study. These complexities are usually found in agency-wide programs or very large segments of these programs. The appellant's projects focus on rather specific complaints with readily identifiable objectives. She typically serves as a project leader where she is independently responsible for completing most projects. When necessary, she will request assistance through her supervisor from another advocacy employee or subject matter specialists from Operating Divisions. Her work is not so broad or comprehensive as to require dividing the work into multiple teams or requiring coordination and oversight of a breadth of activities which, as a whole, are equivalent to studies of Level 1-8 scope and complexity. The appellant's position also does not require knowledge in preparing recommendations for legislation, evaluating legislation, or translating basic legislation into program activities as described at Level 1-8. In 2001, the appellant prepared the legal definition of a qualifying child under the Earned Income Tax Credit. This type of assignment may approach the knowledge level required at Level 1-8, but this was an isolated assignment occurring several years ago and is not characteristic of the scope and complexity of assignments performed by the appellant on a regular and recurring basis. Therefore, we find the appellant's projects fall materially short of the broad and large scale analytical issues requiring application of Level 1-8 knowledge.

Level 1-7 is credited for 1,250 points.

Summary

<i>Factor</i>	<i>Level</i>	<i>Points</i>
1. Knowledge Required by the Position	1-7	1,250
2. Supervisory Controls	2-4	450
3. Guidelines	3-4	450
4. Complexity	4-4	225
5. Scope and Effect	5-4	225
6. & 7. Personal Contacts and Purpose of Contacts	3-c	180
8. Physical Demands	8-1	5
9. Work Environment	9-1	<u>5</u>
<i>Total</i>		2,790

A total of 2,790 points falls within the GS-12 grade level range (2,755 to 3,150) on the grade conversion table in the AAGEG.

Decision

The position is properly classified as Program Analyst, GS-343-12.