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:	[appellant's name]
Agency classification:	Supervisory Tax Technician GS-526-11
Organization:	[appellant's activity] Internal Revenue Service Department of the Treasury
OPM decision:	Supervisory Tax Technician GS-526-11
OPM decision number:	C- 0526-11-02

Signed by Denis J. Whitebook
Denis J. Whitebook
Classification Appeals Officer

October 10, 1997
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]

[appellant's servicing personnel office]

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Introduction

On August 6, 1997, the San Francisco Oversight Division of the U.S. Office of Personnel Management (OPM) issued a decision on the classification appeal of [the appellent]. Our decision found that her position was properly classified as Supervisory Tax Technician, GS-526-11. On September 19, 1997, we received a request from the appellant for reconsideration of our decision. The request contained new information that might be material to her case. It was therefore remanded to us for a decision, in accordance with section 511.613(a) of title 5, Code of Federal Regulations. The appellant believes her position should be graded at GS-12. She works in [the appellant's organization], Internal Revenue Service (IRS), U.S. Department of the Treasury. We have accepted and decided her appeal under section 5112 of title 5, United States Code (U.S.C.).

General issues

The appellant requested reconsideration of our classification appeal decision on her position. She believes that Factor 1 of the General Schedule Supervisory Guide should be evaluated at Level 1-3. She states that the information of record was not accurate. The appellant requests three issues be readdressed. These issues, in summary, are: the amount and type of technical assistance provided to a large and diverse population; the inappropriate application of the term "agency" in the decision; and the impact of programs on other agencies and outside interests, as well as on other functions within the IRS. Each of these issues is addressed in our discussion of Factor 1, Program scope and effect, under "Grade determination," below.

In reaching our classification decision, we have carefully reviewed all information of record furnished by the appellant and her agency, both in her original appeal to OPM and in her reconsideration request. This includes her official standard position description (SPD) 90635E.

Position information

The appellant serves as a Supervisory Tax Technician for [the appellant's organization] of the IRS. She oversees the provision of walk-in taxpayer services for an assigned taxpayer service group in [the appellant's organization]. She directs a nonsupervisory staff of approximately 11 employees.

The appellant's SPD and other material of record furnish much more information about her duties and responsibilities and how they are performed.

Series, title, and guide determination

The appellant spends nearly all of her time managing and supervising three work units charged with providing a variety of taxpayer information assistance and services. We find that the appellant's position is best covered by the Tax Technician Series, GS-526, and titled Supervisory Tax Technician. Neither the agency nor the appellant disagrees.

Duties spent on performing supervisory or closely related duties are properly evaluated by using the OPM General Schedule Supervisory Guide (GSSG). This guide is applied to determine the grade of

General Schedule supervisory positions in grades GS-5 through GS-15. The amount of the appellant's nonsupervisory work is minimal and so cannot influence the final grade of her position. Therefore, we have based our evaluation on application of the GSSG. Neither the agency nor the appellant disagrees that this is appropriate.

Grade determination

The GSSG uses six factors: Program scope and effect, Organizational setting, Supervisory and managerial authority exercised, Personal contacts, Difficulty of typical work directed, and Other conditions. Page 8 of the GSSG indicates that if one level of a factor or element is exceeded but the next higher level is not met, the lower level must be credited.

The appellant disagrees with our evaluation of Factor 1, Program scope and effect, but does not cite disagreement with our evaluation of factors 2, 3, 4, 5, or 6. We therefore discuss factors 2 through 6 briefly, while discussing Factor 1 more thoroughly.

Factor 1, Program scope and effect

This factor contains two elements: Scope and Effect. We discuss each below.

Scope

Scope addresses the general complexity and breadth of the program (or program segment) directed, and 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. Our original decision evaluated this factor at Level 1-2. The appellant believes her position should be evaluated at Level 1-3.

At Level 1-3, a supervisor directs a program segment that performs technical, administrative, protective, investigative, or professional work. The program segment and work directed typically have coverage which encompasses a major metropolitan area, a State, or a small region of several States; or, when most of an area's taxpayers or businesses are covered, coverage comparable to a small city. Providing complex administrative or technical or professional services directly affecting a large or complex multimission military installation also falls at this level.

In our original decision we stated that one critical aspect for meeting Level 1-3 for positions such as the appellant's, was that the size of the population *directly and significantly* serviced be equivalent to that of a small city. This is because only the population serviced directly and significantly has a major and direct effect on the difficulty of the supervisor's job. OPM guidance and previous decisions in this area indicate that providing direct and significant service to taxpayers comparable to a small city would be about 100,000 individuals. Using information from the record we determined in our decision that this number was not met.

The appellant states that the data in the record were not accurate. She indicates that through September 16 of the 1997 fiscal year, her staff had assisted 103,000 taxpayers on tax law or related account matters. She adds that this number excludes forms-related issues, including distribution. The appellant also points out that not all of this assistance was to individual taxpayers. She notes that some instances of assistance are to employers on technical issues such as the withholding of income tax and Social Security taxes, deposit requirements, and other matters which affects their employees and raises the number of taxpayers affected. The appellant also states that the higher-graded employees she supervises (Tax Technicians, GS-526-9) give a significant number of public speeches to a variety of professional organizations, including tax preparers and certified public accountants, and that each such contact with a professional tax preparer affects the tax situation of a large number of their clients (taxpayers).

The appellant also states that her higher-graded employees routinely conduct workshops of a highly technical nature for postgraduate level foreign students at area universities. An example she provided was of a workshop for 30 postsecondary school administrators of foreign student programs on technical tax law issues relating to foreign tax treaties and taxation of their various scholarship and fellowship programs. The appellant indicates that, in this example, the information impacted, directly and significantly, large numbers of foreign students from various colleges and universities.

The appellant notes that the geographic area for which she is responsible includes a major media market ([name of city]), comprising several major daily newspapers, and local and syndicated national and international radio and television encompassing all major networks. She states that her employees frequently provide interviews and information to these media which may reach up to 5,000,000 taxpayers, including individuals and businesses in both the U.S. and [a foreign country].

We agree with the appellant that direct contacts with professional groups covering significant issues are a part of the population that is directly and significantly serviced. Similarly, we agree that direct contacts with employers and others that involve significant issues would be included in this population. However, the population that is not *directly* serviced, such as the tax preparer's clients, does not meet the criterion of being directly and significantly serviced and so cannot be included towards meeting this measure used in Factor 1.

A criterion for Level 1-3 is directing a program (or program segment) that performs technical, administrative, protective, investigative, or professional work. The GS-9 level is considered the first full performance level for administrative and professional work. By contrast, the GS-7 level work is considered an advanced trainee level for administrative and professional occupations. Technical work within the meaning of the GSSG at Level 1-3 parallels this structure as evidenced by the parallel construction between professional engineering position classification standards and engineering technician position classification standards. As noted in our earlier decision, the population directly and significantly serviced would include those serviced in a manner that is substantively technical in nature. In effect, based on this discussion and on OPM guidance and precedent decisions, this would be the tasks and assignments evaluated at the GS-9 level and higher.

With respect to the nature of the program the appellant directs, she supervises four tax technicians, GS-526-9, six contact representatives, GS-962-7, and a secretary, GS-318-5. For purposes of this evaluation we accept her agency's classification of her subordinate positions. As a group, these employees respond to the range of questions asked and assistance requested. As is reflected in their respective position descriptions and evaluation statements, the tax technicians perform work that is of a two-grade interval nature based on handling the relatively more complex tasks and assignments. The contact representatives, on the other hand, perform one-grade interval work and handle the relatively less complex tasks.

More specifically, information in the record reflects that the four tax technicians spend virtually all their time, 98 percent, on work evaluated at the GS-9 level or higher. By contrast, this information also reflects that the six contact representatives spend 92 percent of their time on tasks evaluated at the GS-7 level or lower. Thus, while a portion of the appellant's program delivered is technical in the sense intended at Level 1-3 (the GS-9 and higher level work), another portion is not (the work evaluated below GS-9). Consequently, we cannot credit that the approximately 103,000 - 107,000 (extrapolated for the remainder of the 1997 fiscal year) individuals assisted were all substantively served in the sense intended at Level 1-3; i.e., as evidenced by grade level of the employees, they did not all involve service at the GS-9 level of difficulty and complexity. We have considered that the appellant's higher-graded employees give speeches and conduct workshops, increasing the number of substantive contacts, but these numbers would not be sufficient to change this conclusion. Further, in terms of subordinate workforce, more than half (six of 10 providing service) are engaged in providing program services that fall short of the Level 1-3 criterion. Therefore, the number of individuals directly and significantly serviced out of the approximate 103,000 - 107,000 assisted are short of the 100,000 substantively served needed to meet the Level 1-3 criterion.

Effect

This addresses the impact of 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.

At Level 1-3, the activities, functions, or services accomplished directly and significantly impact a wide range of agency activities, the work of other agencies, or the operations of outside interests (e.g., a segment of a regulated industry), or the general public. At the field activity level (involving large, complex, multimission organizations and/or very large serviced populations comparable to the examples in the GSSG) the work directly involves or substantially impacts the provision of essential support operations to numerous, varied, and complex technical, professional, and administrative functions.

The appellant notes that in our earlier decision we identified the Department of the Treasury as the agency. She correctly points out that the IRS meets the criteria for an agency in the Definitions section of the GSSG. All uses of "agency" in this evaluation will refer to the IRS.

With respect to impact on a wide range of agency activities, the appellant states that the services of Taxpayer Service Managers are significant to the IRS. She points out that the services provided are instrumental to the IRS meeting its three major Business Plan Goals. She notes that Taxpayer Service programs are the only ones designed to specifically meet the Congressional directive and major business plan goal to reduce taxpayer burden, and that she is actively involved in one Congressional office in [the appellant's organization] on a continuing basis. The appellant notes that the [appellant's programs] and the expertise and deportment of technical staff who do media interviews and speeches to professional organizations have a far greater impact on the IRS and voluntary compliance, a second major business plan goal, than any other IRS Division. She states that because of the size and Congressional sensitivity of their programs, every action taken has a direct and significant impact on the [appellant's organization] and, frequently, the National Office as well as the National Business Plan Goals. She states that, nationwide, [managers in the program] have a positive influence on more taxpayers than any other Division. She notes the [appellant's organization] are the first point of contact, collect taxes, do audit reconsiderations, and determine when information appears to be fraudulent and needs to be forwarded to the Criminal Investigations Division. We agree the services provided are important. However, the services of her unit, *itself*, do not directly and significantly affect a wide range of activities throughout IRS as envisioned at Level 1-3. The appellant's work unit is one of three such units in the [appellant's organization], and one of many such work units throughout IRS, which together as a taxpayer service program, have the direct and significant effect on IRS intended at this level.

The appellant notes that the taxpayer service programs managed impact the work of other agencies. As an example, she cites the coordination and training required with local offices of the Social Security Administration and the Immigration and Naturalization Service to carry out implementation of an IRS program to issue Taxpayer Identification Numbers, in lieu of Social Security Numbers, to documented and undocumented residents. She also notes that without the continued efforts of the walk-in, front-line assistors to educate the public on their obligations to file and pay timely, as well as securing payments using formal collection guidelines, revenue would decline and ultimately, all agencies would be affected. As another agency affected, the appellant cites impact on the Customs Service. Foreign citizens leaving the U.S. are required by Customs to have tax clearances in their possession when leaving the country. In essence this requires their tax liability to be determined and satisfied before they can leave the country. The Taxpayer Service walk-in office is the only place this permit can be obtained and computation is often quite technical, requiring research of tax treaties with other countries. However, the appellant's services do not affect the work of other agencies as directly and significantly as intended at Level 1-3. An example of this would be a unit in OPM requiring other Federal agencies to alter their employment practices to comply with new public policy hiring initiatives.

The appellant also cites examples which impact on a number of outside interests. As an example she notes that the Taxpayer Service program is required to assess and collect the excise tax for highway use from all truckers, based on the weight of their trucks and the determination of several other factors. She states that truck owners generally do this in person at a walk-in office because the offices provide a receipted copy of the tax return which is required by the State of California's

Department of Motor Vehicles (DMV) to register the vehicle. She indicates this affects many hundreds of taxpayers in her area directly, as well as the hundreds of shipping companies who depend upon staff expertise to keep their trucks legally operating. She mentions that this also involves close coordination with the DMV to provide truck drivers with the fastest, most efficient service possible. This is not equivalent to Level 1-3, which envisions activities equivalent to requiring businesses comprising a segment of an industry to change their practices to comply with agency regulations. An example of this would be a function of the Federal Aviation Administration requiring airline companies (a segment of the transportation industry) to comply with maintenance or other directives.

With respect to impact of work, programs and services on the general public, the appellant supervises provision of direct and significant services to a client group within the general public, i.e., tax information and related advice and assistance to a population, as discussed previously, that does not meet the population definition of a small city. Therefore, her position fails to have the direct and significant impact on the general public comparable to a small city as discussed earlier.

In summary, the appellant's position meets Level 1-2 for both Scope and Effect, as it provides technical services to a population comparable to a major portion of a small city, and technical services to other components of IRS that both meet Level 1-2.

Factor 2, Organizational setting

The appellant's position is properly evaluated at Level 2-1. As discussed at that level, her position is accountable to a position two levels below the Senior Executive Service (SES); i.e., [appellants organizational description].

Factor 3, Supervisory and managerial authority exercised

We find that appellant's position meets Level 3-2c. To meet Level 3-2c, a supervisor must carry out at least three of the first four, and a total of six or more of the 10 supervisory authorities and responsibilities described at Level 3-2c. The appellant's SPD shows that she exercises the first four of the supervisory responsibilities described at Level 3-2c. For instance, the SPD states that the appellant formally evaluates employee performance. The appellant also exercises at least two of the remaining six responsibilities listed under Level 3-2c. Specifically, her SPD and its evaluation statement reflects that she carries out at least responsibilities 6, 8 and 10. For example, she resolves complaints and grievances, and sets or participates in setting performance standards. Level 3-2c is fully met.

The appellant's position does not meet Level 3-3. For example, the appellant does not accomplish her work through subordinate supervisors, as is typical at Level 3-3b.

Factor 3 is properly evaluated at Level 3-2.

Factor 4, Personal contacts

This factor contains two subfactors: Nature of contacts and Purpose of contacts. We discuss each subfactor below.

Subfactor 4A, Nature of contacts

The nature of the appellant's contacts warrants Level 4A-2. As described at that level, the appellant has frequent contacts with members of the business community or the general public, e.g., taxpayers and their representatives. Contacts do not meet level 4A-3, at which individuals would frequently deal with high ranking managers and staff at bureau levels of the agency, key staff of public interest groups with significant political influence or media coverage, or similar level contacts.

Subfactor 4B, Purpose of contacts

The purpose of the appellant's contacts with taxpayers and their representatives warrants Level 4B-2. As described at that level, the purpose of her contacts are to ensure that information is accurate and consistent, and to resolve differences of opinion, e.g., problems.

Factor 5, Difficulty of typical work directed

The appellant supervises 11 nonsupervisory positions, four of which are Tax Technicians graded at GS-9. The GS-9 Tax Technicians are engaged in the mission oriented work of their service group and are the highest graded positions present in the appellant's subordinate organization. For purposes of this evaluation, we accept the agency's classification of all positions supervised by the appellant. We find that GS-9 represents at least 25 percent of the workload of the appellant's subordinate organization. With the highest level of base work evaluated at GS-9, the appellant's position warrants Level 5-5.

Factor 6, Other conditions

The appellant's position meets the criteria of Level 6-3a. As expected at that level, she coordinates, integrates, or consolidates technical work of at least GS-9 level difficulty.

The appellant cites physical dispersion as a special situation. She supervises a total of 11 employees in three posts of duty. The two outlying posts of duty are each staffed by one permanent and one temporary employee, with all four outstationed employees working full time. The agency expects the need for continued full-time staffing of two individuals at each of these posts of duty to continue. The appellant cites workload fluctuations and coordination needed at these posts of duty as adding difficulties to her supervisory functions. This meets the criterion for a substantial portion of workload supervised being at a physically removed location. However, the instructions for applying Factor 6 cite the need for a position meeting *3 or more* of the 8 situations listed before an adjustment can be made to the level evaluated. The other special situations do not apply.

This factor is evaluated at Level 6-3.

Summary

In sum, we have evaluated the appellant's position as follows:

Factor	Level	Points
1. Program scope and effect	1-2	350
2. Organizational setting	2-1	100
3. Supervisory and managerial authority exercised	3-2	450
4. Personal Contacts		
4A. Nature of contacts	4A-2	50
4B. Purpose of contacts	4B-2	75
5. Difficulty of typical work directed	5-5	650
6. Other conditions	6-3	975
Total points:		2,650

The 2,650 total points fall within the GS-11 range (2,355 to 2,750) of the point-to-grade conversion chart in the GSSG. The adjustment conditions do not apply. Therefore, the final grade of the appellant's position is GS-11.

Decision

The appellant's position is properly classified as Supervisory Tax Technician, GS-526-11.