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**Classification Appeal Decision
Under Section 5112 of Title 5, U.S. Code**

Appellant:	[the appellant]et al.
Position:	Supervisory Tax Technician GS-526-11
Organization:	Department of the Treasury Internal Revenue Service [city, state]
Decision:	Supervisory Tax Technician GS-526-11
OPM decision number:	C- 0526-11-01

Signed by Denis J. Whitebook
DENIS J. WHITEBOOK
CLASSIFICATION APPEALS OFFICER

August 6, 1997
DATE

As provided in section 511.612 of title 5, Code of Federal Regulations, this decision 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:

[the 1st appellant]
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Introduction

On January 13, 1997, the San Francisco Oversight Division of the U.S. Office of Personnel Management (OPM) received a classification appeal from [the 1st appellant]. On January 14, 1997, the same office of OPM received a classification appeal from [the 2nd appellant]. Their positions are currently classified as Supervisory Tax Technician GS-526-11. However, they believe their positions should be graded at GS-12. The appellants work in [location of appellants 1 and 2 current duty stations]. Both work in the Collections Division, Southern California District, Western Region, Internal Revenue Service (IRS), U.S. Department of the Treasury, [city], [state]. We have accepted and decided their appeal under 5 U.S. Code 5112.

General Issues

The appellants noted in their appeal that their positions had not been evaluated using the General Schedule Supervisory Guide (GSSG) due to a moratorium on applying the GSSG granted by OPM. They believe that if the GSSG had been applied to their positions, as it had been to others, their positions would have been upgraded to GS-12. However, in classifying the duties assigned by management, we are obliged by law to classify positions solely by comparing their current duties and responsibilities to OPM standards and guidelines (5 U.S. code 5106, 5107, and 5112). This is the exclusive method for classifying positions.

In reaching our classification decision we have carefully reviewed all of the information of record furnished by the appellants and their agency, including their official standard position description (SPD) 90635E.

Position Information

The appellants serve as Supervisory Tax Technicians for the [district location] District of the Internal Revenue Service. They oversee the provision of walk-in taxpayer services for an assigned taxpayer service group in the Collections Division.

One appellant directs a nonsupervisory staff of approximately 11 employees, and the other appellant directs a nonsupervisory staff of approximately 13 employees.

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

Series, Title, and Appropriate Guide

The appellants spend nearly all of their time managing and supervising work units charged with providing a variety of taxpayer information assistance and services. We find that the appellants' positions are best covered by the Tax Technician Series, GS-526, and titled Supervisory Tax Technician. Neither the agency nor the appellants disagree.

Duties spent on performing supervisory or closely related duties are properly evaluated by using the OPM General Schedule Supervisory Guide (GSSG) dated April 1993. This guide is applied to determine the grade of General Schedule supervisory positions in grades GS-5 through GS-15. The amount of appellants' nonsupervisory work is minimal and so cannot influence the final grade of their positions. Therefore, we have based our evaluation on application of the GSSG. Neither the agency nor the appellants disagree that this is the appropriate guide.

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.

One appellant agrees with the agency's evaluation of factors 2, 4, 5 and 6. The other appellant does not provide specific information on the agency's evaluation of the factors. We therefore discuss factors 2, 4, 5 and 6 briefly, while discussing factors 1 and 3 more thoroughly.

Factor 1, Program scope and effect

The agency evaluated this factor at Level 1-2. At least one of the appellants believes this factor should be evaluated at Level 1-3. This factor contains two elements: Scope and Effect. We discuss each below.

Scope

The appellants' positions meet Level 1-2. For example, as described at that level, the appellants direct work that is technical in nature. In addition, appellants' positions exceed Level 1-2 in at least one respect, as their geographic coverage is larger than the limited geographic coverage cited at Level 1-2.

One appellant states that she directs a technical program for a major metropolitan area, as is typical at Level 1-3. However, the appellants' positions fall short of Level 1-3 in one critical respect. Careful reading of the factor level criteria and illustrations indicate that to meet Level 1-3, the geographic coverage of the work directed must be accompanied by a certain size of population serviced. The factor level criteria and the illustration at the top of page 12 indicate that for positions such the appellants', the population serviced must be at least equivalent to that of a small city. Further, the discussions of Effect and the illustrations at different factor levels all indicate that in determining population serviced, one may consider only the total population serviced *directly and significantly* by a program. One cannot simply count the total population in the geographic area served by the program. This is because only the population serviced directly and significantly has a major and direct effect on the difficulty of the supervisor's job. A person who is provided only a publication or other clerical service does not have a major and direct

effect. Several OPM decisions and advisory opinions from our Office of Classification support this interpretation of the GSSG.

Information in the record indicates that the district has three taxpayer service groups in the Collections Division operating a total of eight walk-in offices. The appellants supervise two of these three taxpayer service groups. One appellant has three posts of duty, and the other has two posts of duty. The information also indicates that the district's walk-in taxpayer service function assisted over 200,000 taxpayers in FY 95. These instances of assistance included significant administrative or technical service, such as advice on complex tax matters, as well as instances of less significant or complex service, such as providing over 48,000 forms and publications. Another example of the service provided was answering over 40,000 telephone calls. Some of these calls involved significant technical and complex questions, while others did not involve equally significant matters. At Level 1-3, the general factor level criteria speak of taxpayer "coverage comparable to a small city." 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 who were provided such *direct and significant* administrative or technical service. Individuals provided service not considered significant, i.e., not substantively technical in nature, would not be included in this number as such service would not have the major and direct effect on the difficulty of the supervisor's job envisioned at Level 1-3. More specifically, it is unlikely that for either appellant the number of *significantly and directly* serviced individuals was about 100,000. For this to happen, at least two conditions would need to be met. First, each of the appellants' taxpayer service groups would have had to handle about half of the entire district's 200,000 or so requests for assistance. Second, *each*, or at least a large majority, of these 100,000 requests for assistance would need to be *significant* in nature. With respect to the first needed condition, there are three taxpayer service groups, not two, and the service and assistance requests would have been divided among the three groups. With respect to the second condition, even if about 100,000 individuals requested assistance from an appellant's group, many requests for assistance could not be considered significant in the sense intended at Level 1-3. For example, requests for forms or publications could not be considered significant. Similarly, not all walk-ins, telephone calls or correspondence handled could be considered significant, as intended at Level 1-3. With the reduction of creditable substantial assistance to those significantly and directly serviced, and the division of such assistance spread among three groups, information in the record does not support a conclusion that the scope of services provided by the appellants meets this criterion.

The appellants' positions meet Level 1-2 and in some respects exceed Level 1-2, but as discussed do not fully meet Level 1-3 criteria. As described above, 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 appellants' positions are properly evaluated at Level 1-2 for Scope.

Effect

The appellants' positions meet Level 1-2. For example, as described at that level, services provided support District Office operations.

One appellant believes that their position meets the second illustration of Level 1-3. However, Level 1-3 criteria are not met. At Level 1-3 the work directly and significantly impacts a wide range of agency (i.e., Department of Treasury) activities, the work of other agencies, or the operations of outside interests, or the general public. With respect to the general public served and the second illustration, as discussed in Scope above, the population directly and significantly serviced is not equivalent to a small city. The work generally does not have a direct and significant impact on Department of Treasury activities, the work of other agencies, or the operation of outside interests as is intended at Level 1-3. One appellant cites coordination with local Social Security Administration offices on the Individual Taxpayer Identifying Number Program, and with the State of California's Franchise Tax Board on annual tax program changes as examples of impact on outside interests or on the work of other agencies. Another example provided is her staff's outreach program to tax preparers. However, this coordination and outreach is not equivalent to the direct and significant impact envisioned at Level 1-3.

With both Scope and Effect evaluated at Level 1-2, Factor 1 is credited at Level 1-2.

Factor 2, Organizational setting

The appellants' positions are properly evaluated at Level 2-1. As discussed at that level, and based on the results of a recent reorganization at the District, their position is now accountable to a position two levels below the Senior Executive Service; i.e., they report to a Branch Chief, who reports to the Chief, Collections Division, who reports to the District Director, an SES position.

Factor 3, Supervisory and managerial authority exercised

The agency has evaluated this factor at Level 3-1, stating that appellants' position does not fully meet Level 3-2a, 3-2b, or 3-2c. At least one appellant believes her authority is properly evaluated at Level 3-2c. We find that appellants' positions do not fully meet Levels 3-2a or 3-2b. 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 appellants' SPD shows that they exercise the first four of the supervisory responsibilities described at Level 3-2c. For instance, the SPD states that the appellants formally evaluate employee performance. The appellants also exercise at least two of the remaining six responsibilities listed under Level 3-2c. Specifically, their SPD and its evaluation statement reflect that they carry out at least responsibilities 6, 8 and 10. For example, they resolve complaints and grievances, and set or participate in setting performance standards. Level 3-2c is fully met.

Appellants' positions do not meet Level 3-3. For example, appellants do not accomplish their 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 appellants' contacts warrants Level 4A-2. As described at that level, the appellants have 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 appellants' contacts with taxpayers and their representatives warrants Level 4B-2. As described at that level, the purpose of their contacts is to ensure that information is accurate and consistent, and to resolve differences of opinion, e.g., problems.

Factor 5, Difficulty of typical work directed

One appellant supervises 11 nonsupervisory positions, four of which are Tax Technicians graded at GS-9. The other appellant supervises 13 nonsupervisory positions, seven of which are Tax Technicians graded at GS-9. For both appellants, the GS-9 Tax Technicians are engaged in the mission oriented work of their service groups and are the highest graded positions present in their subordinate organization. For purposes of this evaluation, we accept the agency's classification of all positions supervised by the appellants. We find that GS-9 represents at least 25 percent of the workload of the appellants' subordinate organization. With the highest level of base work evaluated at GS-9, the appellants' positions warrant Level 5-5 (see page 24 of the GSSG). Neither the appellants nor the agency disagrees.

Factor 6, Other conditions

The appellants' position meets the criteria of Level 6-3a. As expected at that level, they coordinate, integrate, or consolidate technical work of at least GS-9 level difficulty.

One 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 (page 25 of the GSSG) 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 on pages 29-31 do not apply.

This factor is evaluated at Level 6-3.

Summary

In sum, we have evaluated the appellants' 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 on page 31 of the GSSG. The adjustment conditions on page 32 do not apply. Therefore, the final grade of the appellants' positions is GS-11.

Decision

The appellants' positions are properly classified as Supervisory Tax Technician, GS-526-11.