



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: appellants, et al.

Agency classification: Tax Examining Technician
GS-592-5

Organization: ### Support Team ###
Compliance Division
[section]
[section]
Operations Division
IRS Computing Center
Internal Revenue Service
U.S. Department of the Treasury
[city and state]

OPM decision: Tax Examining Technician
GS-592-5

OPM decision number: C-0592-05-01

/s/ Robert D. Hendler

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

November 6, 2006

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).

As indicated in this decision, our findings also show that the appellant's official position description does not meet the standard of adequacy described on pages 10-11 of the *Introduction to the Position Classification Standards*. Position descriptions must meet the standard of adequacy; therefore the agency must revise the appellants' position description. The servicing human resources office must submit a compliance report containing the corrected position description and a Standard Form 50 showing the personnel action taken. The report must be submitted within 30 days from the effective date of the personnel action to the Chicago Field Services Group.

Decision sent to:

[appellants] et al.
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Introduction

On May 24, 2006, the Chicago Field Services Group of the U.S. Office of Personnel Management (OPM) accepted a group classification appeal from [appellant] and nine co-appellants. The appellants occupy identical additional positions (hereinafter referred to as position), currently classified as Tax Examining Technician, GS-592-5, in the [#####] Penalty Group, Support Team [###], Bank Secrecy Act (BSA) Compliance Division, Small Business/Self-Employment Currency Transaction Report Operations Division, Internal Revenue Service (IRS) Computing Center, IRS, U.S. Department of the Treasury, [city and state] (hereinafter referred to as the “[#####] Group” position). The appellants believe the position should be classified as Tax Examining Technician, GS-592-6/7 or another to be determined series and title. [appellant] was designated as lead appellant. We received the initial agency administrative report (AAR) on June 14, 2006, and the complete AAR on August 14, 2006. We accepted and decided this appeal under section 5112 of title 5, United States Code (U.S.C.).

To help decide the appeal, we conducted a telephone audit with the lead appellant and two co-appellants on September 22, 2006, and held several additional phone calls with the lead appellant to gather additional technical information and clarify the range of duties performed. Their immediate supervisor was on extended leave and unavailable to be interviewed, so we conducted telephone interviews with their third-level supervisor on September 27 and 28, 2006 and their second-level supervisor, on September 29, 2006, and obtained additional information during subsequent telephone calls. In reaching our decision, we carefully considered the audit and interview findings and all other information of record furnished by the appellants and the agency.

Background

The appellants occupy a standard position description (SPD) # [#####] that was initially developed and classified in November 1995 as Tax Examining Clerk, GS-592-5, and updated in May 1996. Based on an analysis by a contract classifier on October 13, 2002, the agency changed the title to Tax Examining Technician by application of the new Job Family Standard for Clerical and Technical Accounting and Budget Work, GS-0500, issued by OPM in December 1997 (GS-500C JFS). There was no change in series and grade.

The appellants grieved the grade on July 12, 2002, through the negotiated grievance procedure resulting in arbitration between the IRS and the National Treasury Employees Union (NTEU), Chapter 78. The case was heard on February 5, 2004 and a decision issued in the employees' favor on September 18, 2004. Citing Article 16 of the Labor Agreement, which describes temporary details and promotions, the arbitrator determined that the employees performed more than 35 percent of their work at a higher grade level, and were entitled to back pay, stating the appellants were in a succession of temporary promotion appointments. The IRS has appealed this decision to the Federal Labor Relations Authority (FLRA), which to date has not issued a decision.

Independent of the grievance, the agency decided to conduct a desk audit in December 2004. The agency desk audited three appellants ([appellant, appellant and appellant]) on February 8, 2005, found the duties and responsibilities of the position were appropriately classified as Tax

Examining Technician, GS-592-5. The appellants then appealed the findings of the desk audit to the IRS which accepted the appeal on May 17, 2005. The resulting classification appeal decision, dated August 15, 2005, confirmed the duties and responsibilities of the position were appropriately classified as Tax Examining Technician, GS-592-5. The appeal decision increased Factors 7 to Level c, but credited Level 1-3 rather than Level 1-4 credited in the SPD.

During fact-finding, we were informed the agency planned to restructure the work. As no final decision has been made about this proposed change, we proceeded with the appeal and, as required by law, have made our determination based on the duties currently assigned to and performed by the appellants. Since 5 U.S.C. 7121(c)(5) specifically excludes grieving “the classification of any position which does not result in the reduction in grade or pay of an employee,” our certificate under 5 U.S.C 5112 is final and binding with regard to the classification of the work assigned to and performed by the appellants.

General issues

The appellants’ SPD is used IRS-wide for employees who perform a variety of technical and procedural actions on tax returns/documents and automated taxpayer accounts. In their appeal letter, the appellants stated the current PD is not accurate because they perform unique duties within the IRS and their tasks and mission have increased and/or expanded. Their supervisor also states the PD is inaccurate because it doesn’t fully describe the duties the appellants perform on a daily basis. The SPD is not certified as current and accurate by their immediate supervisor, who had previously certified to the accuracy, but during the agency’s internal desk audit, indicated it was no longer accurate, and reaffirmed this in the course of our appeal fact-finding.

Our fact-finding disclosed that the appellants’ PD is not accurate, and does not meet the standards of adequacy addressed on pages 10 and 11 of the *Introduction to the Position Classification Standards*. We found that the PD does not completely address the full scope of the appellant’s assignments described below. Therefore the PD must be revised to reflect our findings.

A PD is the official record of the major duties and responsibilities assigned to a position by an official with the authority to assign work. A position consists of 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. An OPM appeal decision grades a real operating position, and not simply the PD. Therefore, this decision is based on the actual work assigned to and performed by the appellants.

Implicit in the appellants’ rationale is a concern that his position is classified inconsistently with other IRS positions that perform similar work in terms of importance and detail. By law, we must classify positions solely by comparing current duties and responsibilities to OPM standards and guidelines (5 U.S.C. 5106, 5107, and 5112). As the 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 the appeal. The appellants state that the OPM standard for the GS-592 Tax Examining Series was cancelled in December 1997

and therefore they are no longer covered by the series and cannot be compared to those guidelines. However, that standard was replaced by the GS-500C JFS and the occupational series number and title remained the same.

Like OPM, the appellants' agency must classify positions based on comparison to OPM standards and guidelines. However, the agency also has primary responsibility for ensuring that its positions are classified consistently with OPM appeal decisions. If the appellants consider their position so similar to others that they all warrant the same classification, they may pursue the matter by writing to their human resources office. In doing so, they should specify the precise organizational location, classification, duties, and responsibilities of the positions in question. If the positions are found to be basically the same, the agency must correct their classification to be consistent with this appeal decision. Otherwise, the agency should explain to them the differences between their position and the others.

The appellants made various other statements about their duties, the previous desk audit, arbitration and agency classification process decisions. Because our decision sets aside all previous agency decisions, these concerns are not germane to this decision. In adjudicating this appeal, our only concern is to make our own independent decision based on the proper classification of the position. Therefore, we have considered the appellant's statements only insofar as they are relevant to making that comparison.

The appellants discuss the large amount of work they perform. They also believe they should receive credit for their extra effort to train themselves and each other instead of receiving formal job training. However, volume of work and work efficiency are factors that cannot be considered in determining the grade of a position (*The Classifier's Handbook*, chapter 5).

Position information

The appellants' supervisor, who occupies a Supervisory Tax Examining Technician, IR-0592-10, position assigns work in broad terms of mission requirements and program objectives, including special assignments based on work load and work type. A computer system automatically assigns an equal case load, usually about 175 cases per quarter, amongst the appellants. Only cases that appear to have an error are referred to be reviewed. Otherwise the entire process is automated.

The primary function of the [#####] Penalty Group is to analyze and process errors, fines, and penalty waivers resulting from submission of the IRS Form 8300. This form is for taxpayers who receive cash payments of more than \$10,000 in a trade or business transaction. The appellants assemble the case file, research its particular issues, determine and levy penalties and respond to inquiries from IRS agents, penalized taxpayers, taxpayer advocates and lawyers. The appellants' primary responsibilities are to process paid fines and to correct improperly filed forms by determining whether a fine should be imposed based on pertinent regulations or waived due to mitigating circumstances. The appellants regularly have direct involvement with taxpayer accounts; i.e. original posting, researching, and Integrated Data Retrieval System (IDRS) updating. The paramount knowledge required is knowledge of applicable portions of tax laws, namely Publication 1544 – Reporting Cash Payments of Over \$10,000; section 103.30 of Title

31 U.S.C. (“Reports relating to currency in excess of \$10,000 received in a trade or business”); and section 60501 of Title 26 U.S.C (“Returns relating to cash received in trade or business”); the exemption process and procedure of the Bank Secrecy Act; and disclosure regulations of the U.S. Patriot Act of 2001. The appellants also use the agency’s proprietary electronic systems.

To properly assemble the case, the appellants collate a copy of the penalty letter, verify any documentation gained from IDRS such as the Employee Identification Number (EIN) and address information, history reports about the number of previous filings, penalties and assigned description codes printed from the Currency and Banking Retrieval System (CBRS), a history annotation sheet, and copies of filer correspondence. They request a copy of all documents for each case, matching the documents with a case number.

The appellants analyze and resolve processing problems such as missing information and improperly submitted filings, make any needed adjustments to the filer’s account, prepare and issue manual refunds, and perform multiple credit transfers. They assess penalties based on standard violations, such as habitual errors, late filings, or non-response. Standards exist to determine when penalties should be waived. Penalties are \$50 for each occurrence. They input penalties into the IDRS system and transmit the penalty letter to the [city] Service Center, which mails the actual letter. Payments received are also forwarded to [city], which then returns all copies to the [#####] Group for filing. Payments made by check are promptly processed to avoid additional bills and unnecessary correspondence. Case histories reflect all research, correspondence, and adjustment actions. Inquiries are focused on preparation of Form 8300, filing schedule and required documentation, advising the filer of enforcement actions, and managing sensitive case problems. Up to ten percent of callers are hostile. The [#####] Group also proactively contacts institutions that make repeated mistakes to resolve the core problem. Once a penalty has been resolved, the case is closed.

The appellants state they spend their entire shift answering telephone inquiries during the first three weeks of each quarter. Thereafter, they spend at least two to three hours per shift responding to calls. They spend the rest of the shift performing their other primary Form 8300 tasks. Approximately ten times a quarter they are assigned special cases requiring more in-depth research. Management reviews all waiver decisions and may overrule the appellants’ discretionary decision. Management also reviews a percentage of written correspondence before the notification is released to the taxpayer. Difficult customers and/or complex inquiries are referred to a manager. Changes in law occur frequently, but rarely involve major changes. However, even minor changes in process and forms can lead to errors if filers are unaware of them.

The appellants claim their work is vital in tracking money laundering schemes (according to Congressional testimony of the IRS Commissioner, Small Business/Self-Employed division, on April 26, 2005). Their regular transaction review is a recognized method to determine unusual patterns and potential illegal activity. For example, in one case the lead appellant informed an IRS agent of peculiarities involving what would later be identified as the flight school used by the 9/11 terrorists who paid in cash for the lessons. The appellants are required to report any actions they believe are suspicious based on their previous experience and knowledge of cases.

The team also works in partnership with other entities, providing information needed for court cases.

Series, title and standard determination

The agency classified this position in the Tax Examining Series, GS-592, and assigned the title, Tax Examining Technician. The appellants question this determination as discussed previously, but do not propose a different series they believe to be more appropriate. The GS-592 series includes positions that perform or supervise work in the IRS involving the processing of original tax and information returns, establishing taxpayer account records or changing such records based on later information affecting taxes and refunds; collecting some taxes and/or obtaining tax returns; computing or verifying tax, penalty, and interest; and determining proper tax liability. The work requires knowledge of standardized processing and collection procedures to record tax information and 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. The record shows the appellants' work is a direct match to and is fully covered by the GS-592 series. Based on established titling practices, it is properly titled Tax Examining Technician, and graded by application of the 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 total is converted to a grade level by use of the grade conversion table provided in the JFS.

The agency-level decision assigned Levels 1-3, 2-3, 3-2, 4-2, 5-2, 6/7-2c, 8-1, and 9-1. This analysis changed the activity-level analysis which had credited Level 1-4 and 7-b. The appellants did not take issue with the agency's crediting of Levels 2-3, 3-2, 8-1, or d 9-1. After careful review of the record, we concur. The appellants believe their position should be credited at Level 1-5, 4-3, 5-3; the appellants did not comment on the increase to Level 7 – c. Since we do not concur with the crediting of Level 7-c, our analysis will focus on Factors 1, 4, 5 and 7.

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 1-3, work requires knowledge of a body of standardized regulations, requirements, procedures and operations associated with clerical and technical duties related to the assigned accounting, budget, or financial management support function, e.g., performing a variety of

processes involving tax returns covering many sources of income, taxes, claims and/or deductions. It includes responding to similarly themed or recurring questions. The work requires knowledge of various accounting, budget or other financial processing procedures to support transactions that involve the use of different forms and the application of different procedures. The work requires knowledge of one of more automated data bases associated with specific functions. It also requires knowledge to investigate and resolve routine or recurring discrepancies, check documents for accuracy and knowledge of clearly stated regulations and rules to determine if an action is allowable and may involve responding to recurring questions regarding such issues. Illustrative of Level 1-3 tax examining technician work is processing a variety of tax returns and reports. The employee examines tax returns and supporting documents for current and prior year and amended returns; ensures all required identification, schedules, income tax deposits, or other required information is available; reviews and code returns, identifies and codes unallowable deductions interpreting the taxpayers intent from available data and completing documents; and adjusts tax, penalty, or interest, and transfers credits and prepares corrected notices.

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. 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. Illustrative of Level 1-4 tax examining technician work 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 taxpayer's intent from available data; and completes documents in the required format.

The appellants' work meets the threshold for Level 1-3. Although they do not process a variety of tax returns and reports, they do apply an in-depth knowledge of the sections of law and tax regulation concerning one type of action that relates to filing one unique tax form. Comparable to Level 1-3, they must understand the processes involved in reviewing, researching, correcting, adjusting and coding the information. They also apply knowledge of filing requirements and rules to determine when to impose a penalty or a waiver. Typical of Level 1-3, they use this knowledge as they screen the form for completeness, accuracy and eligibility, and contact the taxpayer or their representative to secure missing information or clarify questionable entries and to respond to inquiries about taxpayers' particular cases and to proactively assist taxpayers properly file tax Form 8300.

Unlike Level 1-4, the appellants are not required to rely on knowledge of multiple processes and apply a variety of different types of IRS regulations and operations governing a variety of interrelated transactions. While the appellants' work requires practical knowledge to verify

taxpayers' information submitted on Form 8300, the task does not permit or require applying in-depth knowledge of a wide variety of actions related to a complex transaction. Level 1-4 level involves identifying and locating possible points of error and preparing a variety of adjustments to affect desired results. However, the types of errors on the Form 8300 typically involve missing address information, unnecessary payments, and assessing clearly applicable penalties. These duties require a narrow knowledge of the relevant parts of the CBRS, IDRS and Automated Data Processing (ADP) systems; and sections of the Internal Revenue Code, tax laws, and technical procedures governing filing the Form 8300. The appellants analyze facts and documentation presented by taxpayers and determines if the taxpayer qualifies for a waiver based on explicit standards. In contrast, Level 1-4 requires a greater breadth and depth of knowledge to make substantial adjustments of accounts including tax, penalty, or interest for a variety of tax returns, including when to permit relief as well as the size of the penalty. Since the position fails to meet Level 1-4, we may not consider or address the criteria at Level 1-5.

Therefore, Level 1-3 (350 points) is credited.

Factor 4, Complexity

This factor covers the nature, number, variety, and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work.

At Level 4-2, the work involves performing related procedural tasks in processing accounting, budget or other financial management transactions. For example, this may involve verifying codes and other information, using standard formulas, assembling appropriate forms, entering data into automated systems and answering routine procedural inquiries. The employees make decisions such as how to assemble information and correct errors based on knowledge of similar cases or clearly recognizable alternatives. Employees take actions using established instructions. Actions taken are similar and well established, although the specific pattern of actions taken may differ depending on the given discrepancy and the information available.

At Level 4-3, the work involves performing various accounting, budget, or financial management support related duties or assignments that use different and unrelated processes, procedures, or methods. The use of different procedures may result because transactions are not completely standardized; deadlines are continually changing; functions assigned are relatively broad and varied; or transactions are interrelated with other systems and require extensive coordination with other personnel. The employee decides what needs to be done by identifying the nature of the problem, question, or issue, and determining the need for and obtaining additional information through oral or written contacts or by reviewing regulations and manuals. The employee may have to consider previous actions and understand how these actions differ from or are similar to the issue at hand before deciding on an approach. The employee makes recommendations or takes actions (e.g., determine eligibility for deductions, entitlements, or claims, verify factual data, or make other financial determinations) based on a case-by-case review of the pertinent regulations, documents, or issues involved in each assignment or situation.

Similar to Level 4-2, the appellants' duties include researching and analyzing data related to one function. The procedures needed to resolve errors are related, involving researching readily available information from one of the databases. The record shows the types of errors are usually within a standard range of possibilities and the corrective actions are proscribed based on guidelines. As at Level 4-2, the appellants are expected to make the corrections and decisions based on knowledge of previous and similar cases. Procedures to make corrections are also standardized. The appellants point to their responsibility to apply their knowledge to hundreds of business types. However, their work typically focuses on about 25 business types a year. While the process for determining penalty is uniform, the work meets Level 4-2 since discretion is involved as a result of the subtle differences within and between industries. For example an independent jeweler might only have three eligible transactions in a year whereas a jewelry auctioneer may have hundreds of transactions. The IRS does not have an absolute standard in deciding when to waive a penalty. Instead, the appellants must consider a number of common variables to determine whether to waive a fine for committing a filing error. This includes the number of times a filer has made the same error, past compliance history and the type of industry, with more flexibility granted to one-time mistakes or technical errors. The appellants emphasized the 30 pieces of guidance from the Financial Crimes Enforcement Network and 200 pieces of guidance from the IRS they are responsible for knowing to correctly make decisions, resulting in what they calculate to be a minimum of 300,000 possible outcomes. However, the record shows because the guidance is so explicit, the appellants are able to readily filter responses to know whether a waiver will be issued. Further, the extensive guidance noted by the appellants provides a framework assisting them in making these determinations most of which are repetitive in nature.

Unlike Level 4-3, they are not tasked with performing a variety of unrelated processes. Identification of errors does not require different work procedures for different types of cases. Despite the differences in cases, the processes, procedures, and methods to accomplish their Form 8300 reviews methods and procedures are directly applicable. Although each case has its own characteristics, the appellants consider which established approach best fits the circumstances as articulated in their extensive guidance.

Therefore, this factor is evaluated at Level 4-2 (75 points).

Factor 5, Scope and Effect

This factor covers the relationship between the nature of the work (i.e., purpose, breadth, and depth of the assignment) and the effect of work products or services both within and outside the organization.

At Level 5-2, the purpose of the work is to apply specific rules, regulations, or procedures to perform a full range of related accounting, budget, or financial management clerical or technical tasks, duties, and assignments that are covered by well-defined and precise program procedures and regulations. The employee completes standard clerical transactions in the functional area by reviewing documents for missing information, searching records and files; verifying and maintaining records of transactions; and answering routine procedural questions. The work affects the adequacy and efficiency of the accounting and budget, or financial management

function and can affect the reliability of the work of analysts and specialists in related functions. The work may also affect the accuracy of further processes performed by related personnel in various organizations.

At Level 5-3, the highest level described in the JFS, the purpose of the work is to apply conventional practices to treat a variety of problems in accounting, budget, or financial management transactions. Issues may result, for example, from insufficient information about the transaction, a need for more efficient processing procedures, or requests to expedite urgently needed cases. The employee treats these or similar problems in conformance with established procedures. The work affects the quality, quantity, and accuracy of the organization's records, program operations, and service to clients.

Similar to Level 5-2, the appellants' work is clerical/technical in nature and requires a high degree of accuracy. The majority of the work is clerical in nature, which consists of creating and populating folders, printing reports and documenting their actions. The information they must locate is often resolved with standard research, such as checking the EIN. Their common corrections include changing the year written as many filers accidentally write the previous year during the first quarter on many forms. As at Level 5-2, the appellants' penalty determinations are clear-cut and are of limited financial impact; i.e., \$50 for each occurrence.

Unlike Level 5-3, the appellants' duties do not involve the integrity, basic design, and adequacy of the overall program. Once a decision is made, the information gathered is not the basis for activities that occur afterwards. The depth of their work is circumscribed by program controls. Most of their written correspondence is derived from a template while modifications are reviewed by management. All of their waivers are reviewed by management for accuracy, thereby removing final independent impact. Work created by the appellants might be used in further investigations, but carries the same weight as other report documentation. While the prescribed procedures and methods used to evaluate and process a waiver require judgment, the scope of the work directly performed by the appellants does not have the breadth and depth of impact required for evaluation at Level 5-3.

Therefore, Level 5-2 (75 points) must be credited.

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

Factor 6 and Factor 7 are evaluated relative to each other. The personal contacts which serve as the basis for the level selected for Factor 6 must be the same contacts as those that are the basis for the level selected for Factor 7. Factor 6 assesses face-to-face as well as telephone contacts with persons not in the supervisory chain. The appellants agree with Factor 6 and did not contest the crediting of Level 7-c

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.

The purpose of the appellants' regular and recurring contacts is similar to Level b. They plan and coordinate actions to correct or prevent errors. This may involve obtaining a taxpayer's cooperation in submitting the proper paperwork or locating the proper information. Unlike Level c, they do not need to persuade taxpayers to provide the requested information and, while they occasionally encounter hostile contacts, they are not, on a regular and recurring basis, required to resolve hostile situations. If the taxpayer is uncooperative and refuses to pay the levied fine, the IRS files a lien against the individual to resolve the situation. The appellants attempt to prevent actions from progressing to this point, but their work is not directly affected if they are not successful. This is in contrast to work assigned to other positions where the purpose is to take corrective action by resolving the payment of outstanding taxes, penalties, and/or fines with uncooperative taxpayers. Typical of Level b, the appellants also gather information needed by investigators for litigation.

Factors 6 and 7 are evaluated at Level 2b and credited with a total of 75 points.

Summary

| Factor | Level | Points |
|---|-------|--------|
| 1. Knowledge Required by the Position | 1-3 | 350 |
| 2. Supervisory Controls | 2-3 | 275 |
| 3. Guidelines | 3-2 | 125 |
| 4. Complexity | 4-2 | 75 |
| 5. Scope and Effect | 5-2 | 75 |
| 6. & 7. Personal Contacts and Purpose of Contacts | 2b | 75 |
| 8. Physical Demands | 8-1 | 5 |
| 9. Work Environment | 9-1 | 5 |
| Total | | 985 |

A total of 985 points falls within the GS-5 range (855 to 1100) on the grade conversion table provided in the JFS.

Decision

The position is properly classified as Tax Examining Technician, GS-592-5.