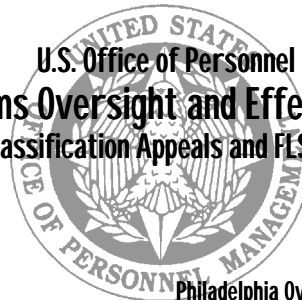


U.S. Office of Personnel Management
Office of Merit Systems Oversight and Effectiveness
Classification Appeals and FLSA Programs



Philadelphia Oversight Division
600 Arch Street, Room 3400
Philadelphia, PA 19106-1596

Classification Appeal Decision
Under Section 5112 of Title 5, United States Code

Appellant: [appellant's name]

Agency classification: Claims Clerk
GS-998-6

Organization: Examination Branch
Compliance Division
Internal Revenue Center
[location]

OPM decision: Claims Clerk (parenthetical title optional)
GS-998-6

OPM decision number: C-0998-06-01

Robert D. Hendler
Classification Appeals Officer

/s/ 1/7/98

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 (Introduction), appendix 4, section G (address provided in appendix 4, section H).

Decision sent to:

[appellant's name]
[name] Service Center
[geographic location]

Ms. Paige J. Goss
Chief, Consolidated Position
Classification/Position Management
Internal Revenue Service
U.S. Department of Treasury
Southeast Region
P.O. Box 926
Atlanta, GA 30370

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

Introduction

On August 8, 1997, the Philadelphia Oversight Division of the U.S. Office of Personnel Management (OPM) received a classification appeal from [appellant's name]. Her position currently is classified as Claims Clerk, GS-998-6. However, she believes the classification should be Tax Examining Assistant, GS-592-7 or Correspondence Examination Technician, GS-503-7. She works in the Examination Branch, Compliance Division, of the Internal Revenue Service, at the [location] Service Center, [activity location]. We have accepted and decided her appeal under section 5112 of title 5, United States Code (U.S.C.).

General issues

The appellant believes that her position compares favorably with higher graded positions in other series at other Internal Revenue Service Centers. The appellant provided various documents, including a sanitized computation sheet illustrating allowance computations she makes and a copy of that portion of position description (PD) 77366N for Tax Examiner, GS-592-7, which covers Knowledge Required by the Position. The appellant maintains that her position requires her to deal with the same people, i.e., taxpayers and their representatives, as Tax Examiners and Correspondence Technicians, and that the knowledge required by her position is the same as the knowledge required for the position of Tax Examining Assistant, GS-592-7, as indicated in the [location] Service Center (ANSC) PD 77366N for the latter position.

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 PD with others as a basis for deciding her appeal. Therefore, we have considered these various documents only as far as they are relevant to making that comparison.

The appellant provided a list of titles, grades, and locations of positions she contends are performing work similar to the work she performs without further supporting documentation; i.e., the specific duties and responsibilities assigned to the positions. These positions range from "Tax Auditors" to "Revenue Agents," some of which have subordinate work forces. The varying titles and series of these positions, cause us to infer the grade controlling work assigned to these positions, e.g., Revenue Agent, GS-512 tax auditing work based on the application of professional accounting knowledge, is not the informants' claims work performed by the appellant. Like OPM, the appellant's agency must classify positions based on comparison with OPM standards and guidelines. However, the agency also has the primary responsibility for ensuring its positions are classified consistently with OPM appeal decisions. If the appellant considers her position so similar to others that all warrant the same classification, she may pursue the matter by writing to her agency's human resources headquarters. In doing so, she 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 as her position, the agency must correct their classification to be consistent with this appeal decision. Otherwise, the agency should explain to her the differences between her position and the others.

The agency provided the documentation we requested, including the appellant's PD, which both she and her supervisor agree is accurate. In addition, we conducted a telephone audit with the appellant on November 25, 1997 and with her immediate supervisor, [supervisor's name], on December 2, 1997. Our audit found the PD contains the major duties and responsibilities assigned by management and performed by the appellant.

Position information

The appellant's PD states that she serves as an "Informants Claims Clerk" (organizational working title), with responsibility for researching, investigating, examining, controlling, computing and recommending the rejection, or payment, of rewards for all claims made by informants for information resulting in the assessment and collection of additional taxes, penalties, and fines. Some cases are highly complex and result in complex computations of final awards. Inventories often range between 600 and 700 cases due to the lengthy time frames of up to ten years before final settlement of cases.

After Customer Service receives an informant's information and determines there is validity in the charge; i.e., there may be a violation of tax regulations, the information is forwarded to the appellant, who requests additional information, if necessary, from the informant. She then decides whether the information warrants further investigation. As part of the process, she researches the Internal Data Research System (IDRS) to find out if there is an ongoing investigation of that account and, if so, what type of investigation. If there is an ongoing investigation, the appellant may collect additional information from the ongoing investigation and consolidate it with the new information, then refer the updated file to the appropriate agent or agents. When the investigating agent(s) posts a closing code, showing they do not expect to collect any more revenue from that case, the appellant prepares a memo and sends it and a standard waiver form to the informant, which gives the informant the option of collecting his or her percentage of revenue collected immediately, or waiting until the ten year limit in the hope that more will be collected. The percentage reward given an informant is a determination made by the agent(s) in charge of the case, based in part on the information included in the file provided by the appellant. Throughout this process, the appellant monitors the file, and all other informant files, at fixed intervals depending on the nature of the case. She also monitors the informant's next year's return to see if he or she has declared the reward as income. When the reward is approved, the appellant sends a 1040 ES form to the informant with a letter indicating the amount of reward to be sent and that it is fully taxable income in the year it is received. Frequently, the situation requires complex clerical support if it involves, for example, a corporation or multiple informants.

To perform the above duties, the incumbent requires the following: (1) Knowledge of law and Internal Revenue Manual (IRM) regulations concerning informants claims for rewards; (2) Adequate knowledge of tax laws and some knowledge of accounting principles to interpret adjustments made and Revenue Agents' reports; (3) Knowledge of Privacy Act and other disclosure regulations, to avoid making unauthorized disclosures to informants or their representatives; (4) Knowledge of the steps and procedures involved in processing informants' claims; (5) Knowledge of the functions of the Compliance Division and its various subdivisions and the IRS Service Center; (6) Knowledge of

the electronic filing and retrieval systems necessary to store and obtain the relevant case data; (7) Ability to interpret transcripts of taxpayer accounts to verify payments of deficiencies and penalties and to determine whether informants have any outstanding tax liabilities; (8) Ability to compute amount of reward based on agent's recommended percentages and in order to check arithmetic accuracy of agent's computations; (9) Ability to prepare correspondence; and, (10) Ability to deal diplomatically with angry or importunate informants or their representatives.

Series, title, and guide determination

We will first examine the two series, GS-592 and GS-503, requested by the appellant, to determine their appropriateness for the work performed by her and, at the appellant's request, other series, within the GS-900 group, which might be more appropriate in classifying the position.

The Tax Examining Series, GS-592 definition, found in the Job Family Standard (JFS) for Clerical And Technical Accounting And Budget Work, GS-0500, includes positions that perform or supervise work in the Internal Revenue Service 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. This 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 essence of this series is the processing of tax returns to determine correct tax liability. As such, it requires "knowledge of tax laws and tax rulings to accept, request proof of, or reject a variety of taxpayer claims, credits and deductions." The appellant is not required to determine tax liability nor to pass on the validity of taxpayer claims and deductions, and, consequently, is not required to have the indicated level of knowledge of tax laws and tax rulings.

The appellant also submitted a photocopy, from the now superseded PCS, TS-64, June 1982, of Benchmark #1 for the grade 7 of the GS-592 series on which she had highlighted those portions of the nine factor standards that she believes "...are applicable to the Informants' Claims Clerk, (ICC) position to the best of my knowledge." Even if the PCS had not been superseded, it would not have been sufficient for the ICC position to meet the indicated portions of the factor standards. It is necessary that all portions of a standard be fully met; it is not sufficient to satisfy only part of the descriptive criteria that constitute the standard. As discussed above, the critical GS-592 series controlling knowledge of tax laws and rulings is not required in the appealed position, precluding allocation of the position to that series.

The appellant also believes the Financial Clerical and Assistance Series, GS-503, is more appropriate than her current series. This series includes positions that involve performing or supervising clerical or technician work in support of accounting, auditing, budgeting, or financial management functions.

Employees in this series perform clerical and technician work in support of accounting, budget, financial management, or fiscal operations not readily classified to another more specific series.

The knowledge required at Level 1-4, typically associated with the GS-6 grade level in the GS-0500 JFS, is an in-depth or broad knowledge of a body of accounting, budget, or other financial management regulations, practices, procedures, and policies related to the specific management functions.” This type and level of body of knowledge are not present in the appellant’s position, further indicating the position is not classifiable within any the GS-0500 single grade interval series.

The work performed by the appellant, while it does involve some calculations, is not directly related to supporting the work of people responsible for accounting, budgeting, or financial management. Rather, the primary focus of the work performed is to examine the claims of informants. Moreover, the calculations performed by the appellant are not such as requiring the practical knowledge of accounting, budget, financial management, or fiscal operations procedures and transactions common to the GS-503 series.

While there are various specific classification series within the GS-900 Group that address claims examining duties of specialized types, such as social security, unemployment compensation, and veterans claims, there is no specific series that addresses tax informant claims. The General Claims Examining Series, GS-990, includes positions whose duties are to administer, supervise, or perform quasi-legal work in developing, examining, adjusting, reconsidering, or authorizing the settlement of claims for which separate series have not been provided. The Claims Clerical Series, GS-998 PCS provides guidance for distinguishing between the GS-990 series that requires quasi-legal work and the GS-998 series which do not.

Clerical positions do not need an extensive knowledge of legal requirements, particularly those relating to matters of general law, e.g., State laws governing the descent and distribution of property in survivor cases. Clerical positions also do not require substantive program knowledges relating to occupational, medical, or other special factors. For example, the claims clerks may be required to secure the necessary physical examinations, the reports of diagnosis of prognosis of the physician, hospital reports, or other documentary evidence to support a claim. They are not required, however, to be familiar with the etiology of diseases, to determine whether certain diseases or injuries will prohibit the individual from being gainfully employed, etc.

Clerical positions do not require the ability to analyze facts in depth and make difficult judgmental determinations. For example, claims clerks performing claims entitlement work make determinations of entitlement or non-entitlement to benefits. However, their analysis is limited to pertinent records and documents that are readily available, and judgment is restricted by the application of specific criteria for entitlement. Claims clerks performing post-entitlement claims work make determinations regarding changes to the accounts of established beneficiaries. However, this does not require the depth of analysis or judgment involved in the initial determination of entitlement to benefits made by the quasi-legal claims examiner. Claims clerks have specific criteria to apply and established procedures to follow in processing the post-entitlement action.

In clerical positions, the guidelines are generally fully applicable to the issues involved. For example, claims clerks may be required to search for and find precedents upon which to base a decision; or to apply specific criteria directly to information or evidence developed. They are not required, however, to interpret and apply the guidelines as principles; or to analyze information and envision possible alternative interpretations of facts and probable outcome under different applications of pertinent criteria.

The primary and paramount work of the appellant's position is classifiable to the Claims Clerical Series, GS-998. This series includes positions which involve clerical work in the examination, review, or development of claims by or against the Federal Government. The series includes clerical positions concerned with examining and developing claims cases for adjudication; clerical positions concerned with determining and verifying entitlement to benefits, where the legal requirements are clear and the examination process is routine; clerical positions concerned with examining, developing, and verifying post-entitlement actions regarding established beneficiaries; and, clerical positions concerned with answering general or routine inquiries about benefits or procedures for filing claims. The work requires ability to apply established instructions, rules, regulations, and procedures concerning claims examining activities.

The appellant's work fails to meet the more demanding requirements of the General Claims Examining Series, GS-990. The initial determination of "entitlement" she makes is not entitlement to collect payment but rather the determination that the information provided by the informant might plausibly lead to the collection of additional revenues and should be pursued. While the appellant's PD refers to "computing and recommending the rejection, or payment, of rewards for all claims made by informants," the actual determination of the percentage of taxes and penalties collected which should constitute the reward is made by others. The appellant's responsibility is the accurate calculation of the amount of reward based on a percentage determined by others. The "complex computations of final awards" referred to in the PD are complex as far as the appellant must carefully research the relevant documents to determine the exact amount of taxes and penalties, less interest, actually collected from the taxpayer.

Therefore, we find the position is allocated properly as Claims Clerk (parenthetical title optional), GS-998 according to the titling practices contained in the Claims Clerical Series, GS-998 PCS.

The GS-998 PCS does not describe grade levels above the GS-5 level but permits classification at higher grade levels, provided such positions include duties, responsibilities, and qualifications requirements that clearly exceed the GS-5 level in all respects. As discussed in the grade level analysis that follows, we have applied both the GS-998 PCS and the Grade Level Guide for Clerical and Assistance Work (Guide) for grading purposes. Based on our analysis of why the position is excluded from the GS-592 series, we find the GS-592 PCS also is not appropriate for grade level analysis as discussed on pages 20-21 of the Introduction.

Grade determination

Evaluation using the GS-998 PCS

The GS-998 PCS uses three classification factors for grade determination: *Nature of Claims Work*, *Judgment Exercised*, and *Supervision Received*. These factors are definitive for the grade evaluation of claims clerical work. They serve to provide both the framework within which the occupation is structured and specifically applicable criteria for the appraisal of levels of work.

Nature of claims work

The factor is concerned primarily with the specific work situation engaging the claims clerk. It covers the functional work environment of the claims clerk, illustrating work procedures, documents used, sources contacted, etc., typical of each level. It includes a description of the work process characteristic of the level, including how the work is received by the clerk, what determinations are made by the clerk, what actions are taken by the clerk, and what is the end product of the work.

At the GS-5 grade level, an employee typically is assigned cases involving confused or missing records, cases involving duplicate claimants, or cases that contain an excessive amount of detail. The appellant's work clearly meets the GS-5 grade level in that she not only handles all of the more difficult cases by herself, but handles all informant claims cases of every type, of which there are several hundred active or open cases at any one time. Although the appellant does not make the final determination as to the percentage award to grant the informant, she does make the initial determination about whether the informant's information has any value. For example, if an investigation of the taxpayer is already underway, as determined by the appellant's file search, the question is whether the new information is opening new areas for investigation, and, if so, they must be tracked to determine the amount of additional taxes, fines, and interest actually collected because of the new information. The situation can become complex when, as frequently happens, there is more than one informant and the different informants provide different information at different times in the development of the case. The appellant must develop information from Revenue Agent Reports (RAR's), and any other relevant sources, to determine entitlement or non-entitlement under governing criteria.

The nature of the appellant's work exceeds the GS-5 grade level. Besides excessively detailed case work and complex record and proof situation, the evolving nature of informant claims cases requires coordinative knowledge and skill beyond that typical of the GS-5 grade level. The appellant must have complete knowledge of all electronic filing and retrieval procedures to obtain all the relevant case data to date, and maintain them current; and maintain good personal working relationships with all agents, in whatever location, involved in the cases to be able to obtain complete and timely case data from them. The appellant must be fully knowledgeable of disclosure regulations in releasing information to informants. Some of these cases can take years to settle through appeals and court decisions, resulting in the necessity to deal with impatient and irate informants firmly but with tact and diplomacy. The appellant must make complex mathematical calculations based on others'

determinations of percentage entitlements of multiple informants. Although the percentage reward is determined by others, the percentage award to a particular informant is frequently to only certain portions of the recovered revenue. Therefore, the appellant frequently makes required calculations of significantly greater complexity than required at the GS-5 level.

Judgment exercised

The factor is concerned with the determinations the claims clerk has to make and their difficulty, complexity, and effect. It measures the degree to which the claims clerk is responsible for taking action on her own cognizance. It reflects the extent of the clerk's independent use of acquired knowledges and abilities.

At the GS-5 grade level, more judgment is required than at the GS-4 grade level because of such factors as missing records, extensive details, or duplicate claimants in the development work stage. At the GS-5 grade level the claims clerk makes the primary determination of basic entitlement or non-entitlement on specified criteria, and must process the complex actions requiring the development of more documentation and information.

The judgment exercised by the appellant exceeds the GS-5 grade level. Besides fully meeting the requirements above, the appellant, having gathered data for the entire case and maintained the file current, is frequently called upon by the agents for data or recommendations to help them in determining the percentage reward to allocate to the informant or informants. She frequently has a more comprehensive picture of the case, especially when there are multiple agents and/or multiple informants involved. The appellant must exercise a high level of judgment in answering informants' inquiries while not jeopardizing the privacy rights of taxpayers. Due to her ongoing program support responsibility, the appellant must decide how frequently each of the hundreds of open cases must be reviewed and which aspects of each of them must be updated upon review, and where to search for the updating data. She also judges, based on the nature of the case and of the informant's insistence, how frequently to notify the informant as to the status of collections and opportunity to waive future claims in exchange for immediate reward. These functions reflect the exercise of judgment that exceeds the case specific processing decisions envisioned at the GS-5 grade level.

Supervision received

The factor is concerned with the control exercised over the work of the claims clerk in terms of work assignment, supervisory assistance and guidance, and work review. Three types and levels of supervisory control are typical of the series and are described in the standard. These levels range from the closest supervision to the least supervision.

The highest level of independence, i.e., the least supervision, is termed "general technical supervision." At that level, the supervisor makes work assignments and provides instructions on new or changed procedures, policies, regulations, or legislation. Additional supervisory assistance is provided: (1) on unusual or unprecedented claims work problems, (2) on questions where the

application of regulations is subject to a wide variety of interpretations, and (3) in situations where regulations or legislation appear to be in conflict. Completed work is reviewed on a spot-check basis to insure timely accomplishment, accuracy, overall effectiveness, and conformance with prescribed rules and regulations. In some cases, work may be reviewed on an after-the-fact basis, using random quality sample techniques.

The appellant meets and exceeds the highest level of independent action (general technical supervision) in that changes in procedures, policies, and regulations are interpreted by the appellant unless assistance is needed in unusual circumstances. The appellant's supervisor does not regularly "make work assignments and provide instructions on new or changed procedures, policies, regulations, or legislation." The appellant operates largely independently and must handle, on a routine and recurring basis, more complex cases and ongoing program support responsibilities exceeding the GS-5 grade level in difficulty and complexity.

Consequently, we find that the requirements of the appellant's position clearly exceed the GS-5 grade level in all respects.

Evaluation Using the Guide

In using the Guide, it is first necessary to determine if the position is primarily clerical or assistance. To apply the Guide, the term "clerical" means performing work such as preparing, receiving, reviewing, and verifying documents; maintaining office records; finding and compiling data or information from files; compiling information for reports; keeping a calendar and informing others of deadlines and other important dates; and similar clerical support work within an organization. This work requires a knowledge of the clerical requirements and processes involved in maintaining the functional programs of the unit.

In contrast, "assistance" is defined as performing technical work to support the administration or operation of the programs of an organizational unit. This work requires a working knowledge of the work processes and procedures of an administrative field (e.g., office administration, communications, and security) and the mission and operational requirements of the unit.

The appellant is not required to have a working knowledge of the work processes and procedures of an administrative field. Rather, as stated in her PD, she has the responsibility for "researching, investigating, examining, controlling, computing and recommending the rejection, or payment of rewards for all claims made by informants for information resulting in the assessment and collection of additional taxes, penalties, and fines." The work is relatively narrow in scope and does not require a working knowledge of the work processes and procedures of an entire administrative field, nor the mission and operational requirements of the organization unit. Rather, the work is essentially self-contained and is of a detailed and frequently complex, but predominantly clerical, in nature. With the exceptions of the initial determination as to the likely utility of the information provided in obtaining any additional revenue, knowledge of privacy and confidentiality regulations, and dealing diplomatically with informants and colleagues, the remainder of the work and calculations performed

are determined according to formula and based on data and determinations supplied by others. The appellant must be familiar with the electronic retrieval procedures to obtain data for updating the current files and must do so on a regular basis, the frequency of which is determined by the status of the case.

While the work does occasionally entail providing information from the files to revenue agents, both the nature of the work and the predominance of time spent are essentially clerical. Consequently, the clerical work grading criteria in the Guide will be used for grade determination.

Besides the grade level of the Classification Law, the grade level concepts concerning clerical work is written in narrative format in terms of two evaluation factors: *Nature of Assignment* and *Level of Responsibility*. We will examine each separately to determine if the work of the appellant sufficiently exceeds the GS-5 grade level, as determined by our application of the GS-998 PCS, to support a higher grade level as provided for on pages 44-47 of *The Classifiers's Handbook*.

Nature of Assignment

At the GS-6 grade level, work typically entails processing a wide variety of transactions for more than one type of assigned activity or functional specialization. Assignments are subject to different sets of rules, regulations, and procedures. Such issues must be examined that a course of action has substantive impact on the outcome of the assignment. Work requires comprehensive knowledge of rules, regulations, and other guidelines relating to completing assignments in the program area assigned. This knowledge is usually attained through extensive, increasingly difficult, and practical experience and training in the subject matter field. The work also requires ability to interpret and apply regulatory and procedural requirements to process unusually difficult and complicated transactions.

The appellant's work requires the clerical processing of data, provided by each of the revenue agents involved in the case, of all revenues and interest and fines collected from the subject taxpayer, and the agents' attributions of value of information received from the informant or informants. In addition, each case is subject to different frequencies of monitoring due to the differing expectations of the collection of additional revenue and the waiver or non-waiver by the informant or informants of additional rewards. Some informants waive rights to future rewards and others await the expiration of the entire ten year limit for the case. All this requires the comprehensive knowledge of rules, regulations, and other guidelines referred to in the Guide and the ability to interpret and apply regulatory requirements to process unusually difficult and complicated transactions found in GS-6 grade level assignments.

In contrast, GS-7 grade level work consists of specialized duties with continuing responsibility for projects, questions, or problems that arise within an area of a program or functional specialty as defined by management. Work assignments involve a wide variety of problems or situations common to the segment of the program or function for which the employee is responsible. Each assignment typically consists of a series of related actions or decisions before completion. Decisions or

recommendations are based on the development and evaluation of information that comes from various sources. The work involves identifying and studying factors or conditions and determining their interrelationships as appropriate to the defined area of work. The employee must be concerned about taking or recommending actions that are consistent with the objectives and requirements of the program or functions. The work requires knowledge and skill to recognize the dimensions of the problems involved, collect the necessary information, establish the facts, and take or recommend action based upon application of established guidelines.

Illustrative of such work is providing the full range of administrative staff support services in a single-function field office including budgeting, supply management, personnel administration, data processing, and files management. The employee collects data for the office operating budget, reviews submissions of staff assistants for proper format and compliance with agency budget requirements, and consolidates material into an annual office budget; sets up controls to monitor expenses during the year; and recommends budget adjustments including restructuring budget allocations or work plans to deal with changing situations such as varying costs for equipment, parts, or services, and changes in the availability of funds. The employee must maintain, and transfer funds between several unrelated appropriated fund accounts and several revolving fund accounts. The accounts are subject to different regulations and procedures.

The employee also updates the office's supply sources catalogues; purchases supplies, equipment, and services through open market purchase or by blanket agreement, cash or field purchase order, or similar methods; completes requests for personnel actions and writes position descriptions; and distributes forms and instructions for annual performance ratings and ensures timely, proper completion. The work assignment includes conducting local recruitment and holding new employee orientation sessions. The employee maintains and revises the office filing system; collects program information from technical specialists, enters it into electronic or manual information systems, and searches for it as requested; schedules the use and maintenance of computer equipment; enters and retrieves data from a variety of systems; and helps field office employees use the various computer systems.

The employee tracks nearly all financial, personnel, supply, and other administrative transactions as the documents flow through the office. The work requires general knowledge of the mission and functions of the field office, and how the office's various administrative services relate to one another and how they relate to the office mission. The work also requires a broad understanding and detailed procedural knowledge of budget, purchasing, personnel, and information processing functions of the field office.

While the appellant's work meets some of these requirements, e.g., continuing responsibility for supporting the informants' claims program, others are not met fully. For example, her position does not require decisions or recommendations based on the evaluation of information from various sources. Although she obtains information from various sources, the information is in the form of data to be entered or decisions or recommendations made by others. Also, while the work requires the collection of necessary information, the establishment of its factual nature, i.e., the veracity of the

informants' statements and the validity of their allegations, is determined by others. The technical program knowledge required to perform informant claims program support work does not compare favorably with the wider breadth and greater depth of interrelated program knowledges evident in the Guide's GS-7 work example. For a grade level to be credited, the intent of the level must be met fully. Consequently, the appellant's position does not meet the requirements at the GS-7 grade level for this factor.

Level of Responsibility

At the GS-6 grade level, the supervisor reviews completed work for conformance with policy and requirements. The clerical employee is recognized as an authority on processing transactions or completing assignments within a complicated framework of established procedures and guidelines, often when there are no clear precedents. This recognition typically extends beyond the immediate office or work unit to the overall organization, or, in some cases, outside the organization. The employee is regarded as an expert source of information on regulatory requirements for the various transactions, and is frequently called upon to provide accurate information rapidly on short notice.

Guidelines for the work are many and varied, making it difficult for the employee to choose the most appropriate instruction and decide how the various transactions are to be completed. Guidelines often do not apply directly, requiring the employee to make adaptations to cover new and unusual work situations. This may involve deviating from established procedures to process transactions that cannot be completed through regular channels or involve actions where guidelines are conflicting or unusable. Contacts are with employees in the agency, in other agencies, or with management or users or providers of agency services. The employee provides information, explains the application of regulations, or resolves problems relating to the assignment.

The appellant is the only person at the installation doing the informants' claims clerical work; it is a one-of-a-kind position. As such, she is the recognized authority in processing the transactions and this recognition extends to the overall organization. She is frequently called upon, by revenue agents involved in informant cases, to provide, on short notice, specific data or information supplied by informants. The guidelines are specific but become complex when there are multiple informants involved in a single case, which is a frequent occurrence, or there are unusual circumstances. As the appellant is the sole incumbent of the position, she is required to deviate from established procedures whenever established procedures are unusable. Her contacts are with others in her unit, agents involved in the cases, including agents at distant locations, the informants, and the representatives, including attorneys, of the informants. To the foregoing, the appellant provides information, explains the application of regulations, or resolves problems, all within the limits imposed by the privacy and confidentiality regulations, which she is required to know and implement properly. Consequently, the appellant's position fully meets the GS-6 grade level requirements as defined in the Guide for this factor.

In contrast, at the GS-7 grade level the supervisor makes assignments in terms of objectives, priorities, and deadlines. The employee independently completes assignments according to accepted

practices, resolving most conflicts that arise. Completed work is evaluated for appropriateness and conformance to policy. Guidelines for the work are more complex than at the next lower grade because the employee encounters a wider variety of problems and situations that require choosing alternative responses. Guides, such as regulations, policy statements, and precedent cases, tend to be general and descriptive of intent, but do not specifically cover all aspects of the assignments. Guidelines apply less to specific actions and more to the operational characteristics and procedural requirements of the program or function. Employees must use significant judgment and interpretation to apply the guides to specific cases and adapt or improvise procedures to accommodate unusual or one-of-a-kind situations. The contacts and purpose of contacts are usually the same as at the next lower level. However, to a greater degree, the employee serves as a central point of contact to provide authoritative explanations of requirements, regulations, and procedures, and to resolve operational problems or disagreements affecting assigned areas.

In the GS-7 grade level illustration in the Guide, the supervisor makes assignments by defining objectives, priorities, and deadlines. The employee works independently, using a general understanding of the expected outcomes and the scope of the assignments, and draws upon experience in resolving the more difficult situations that occasionally arise. The work is reviewed for technical accuracy, soundness of judgment, and adherence to program requirements. The employee works with a large number of guidelines covering the various aspects of the total job, and uses judgment to select the correct part of the most appropriate guidelines to apply to each of a large variety of actions, such as budget estimates, tracking individual spending, and initiating personnel actions. When guidelines change, the employee may seek assistance from staff specialists at a higher echelon. Most of the time, the employee follows procedures, formats, and practices specified in agency supplements to broad, Government-wide guidelines. However, situations often arise that are not specifically covered by guidelines, requiring the employee to apply general principles to specific situations. Contacts are with co-workers, managers in the organization for which services are performed, and staff specialists at higher echelons. Contacts are for exchanging information, resolving operating problems, and making recommendations. Contacts are usually cooperative, but there may be disagreements on the interpretation or application of regulations and guidelines to specific situations.

The position meets the independence of action typical of the GS-7 grade level regarding work planning and review. However, the guides used, such as regulations and policy statements tend to be specific and prescriptive rather than general and descriptive and cover all aspects of most assignments and most aspects of the remaining assignments. The number and variety of guidelines available and used to perform informant claims work also do not compare favorably to the number and variety of guidelines typical of the GS-7 grade level as illustrated in the Guide. While some judgment is required in applying the guides to specific cases, primarily in the initial decision, made by the appellant, whether the information provided warrants pursuit, the full breadth and depth of GS-7 grade level judgment and/or interpretation are not in that decision process or other position functions. The improvisation by the appellant is generally limited to the establishment of personal filing systems for the required monitoring of open cases, of which there are generally several hundred at any time. The appellant is not regularly called upon to resolve operational problems or disagreements affecting assigned areas. Others generally perform those functions. Therefore, while

some aspects of the GS-7 grade level are met, as stated earlier, for a grade level to be credited, all of the requirements must be fully met. Consequently, the appellant's position does not meet the requirements at the GS-7 grade level for this factor.

Summary:

The appellant's position is classified properly as Claims Clerk (parenthetical title optional), GS-998-6.