



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT

Washington, DC 20415

Human Capital Leadership
and Merit System
Accountability Division

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

Appellant: [appellant] et al.

Agency classification: Tax Examining Technician
GS-592-6

Organization: Entity Department
Small Business/Self-Employed Division
DPO [name] Submission
Processing Center]
Internal Revenue Service
U.S. Department of the Treasury
[location]

OPM decision: Tax Examining Technician
GS-592-6

OPM decision number: C-0592-06-01

/s/ Robert D. Hendler

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

August 3, 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).

Decision sent to:

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Introduction

On September 27, 2005, the Chicago Field Services Group of the U.S. Office of Personnel Management (OPM) accepted a group classification appeal from [appellant] and [##] co-appellants. The appellants occupy identical additional positions (hereinafter referred to as position), currently classified as Tax Examining Technician, GS-592-6, in the Entity Department, Small Business/Self-Employed Division (SB/SE), [name] Submission Processing Center ([name]SPC), Internal Revenue Service (IRS), U.S. Department of the Treasury, [location]. The appellants believe that the position should be classified as Tax Examining Technician, GS-592-7. [Appellant] was originally designated as representative and lead appellant, but no longer encumbers the position. By letter received on March 31, 2006, signed by all appellants, [appellant] was designated to replace her as representative and new lead appellant. We received the initial agency administrative report (AAR) on January 20, 2006, and the complete AAR on March 31, 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, [name] on June 8, 2006, and telephone interviews with Team Lead, [name], and immediate supervisor, [name], on June 9, 2006. 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 have been assigned to a standard position description (SPD) that was initially developed and classified in May 1996 as Tax Examining Clerk, GS-592-6. In October 2002, the agency changed the title to Tax Examining Technician by application of the new Job Family Standard (JFS) for Clerical and Technical Accounting and Budget Work, GS-0500, issued by OPM in December 1997.

A memorandum dated May 25, 2004, approved by the Chief, Work Planning and Administration Division, requested a desk audit of the position to review the effect of it being transitioned to the SB/SE Processing Center. Ten employees were interviewed at management's request on March 15 and 16, 2005. The classification determination, dated March 22, 2005, and resulting memorandum signed by the Chief, Position Management/Position Classification Branch; Talent, Hiring and Recruitment; Human Capital Office in Washington DC, dated March 31, 2005, confirmed that the duties and responsibilities of the position were appropriately classified as Tax Examining Technician, GS-592-6, but changed the evaluation from Level 7a to 7b.

General issues

The appellants are assigned to SPD # [#####] which is used service-wide for Entity processing of taxpayers' accounts to ensure the proper posting of all payment, returns, and elections. The SPD is certified as current and accurate by their immediate supervisor. The appellants, however, do not agree with the accuracy of the current PD.

The employees appealed the agency's decision to OPM and we accepted this classification appeal under 5 CFR 511.607(a)(1), based on evidence that the appellants had made a reasonable attempt to obtain an accurate PD. A PD is the official record of the major duties and responsibilities assigned to a position by a responsible agency official; i.e., a person with authority to assign work to a position. A position is the duties and responsibilities that make up the work performed by an employee. Classification appeal regulations permit OPM to investigate or audit a position and decide an appeal based on the duties assigned by management and performed by the employee. We classify 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 their position is classified inconsistently with other IRS positions that perform similar work. 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). Since 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.

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 as theirs, 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 and previous desk audits and agency classification decisions. However, because our decision sets aside all previous agency decisions, the appellants' concerns regarding their agency's classification 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.

Position information

The appellants report directly to a Supervisory Tax Examiner, GS-592-9. The supervisor assigns work in broad terms of mission requirements and program objectives, including assignments based on work load and work type. The appellants also receive guidance and support from Tax Examiner Team Leaders, GS-592-7, who provide technical assistance.

The primary purpose of the Entity function is to establish, perfect, and maintain the Entity portion of the taxpayers' accounts to ensure the proper posting of all payment, returns and elections. Entity information is essentially the top one-third of a tax return form. It includes items such as: name, address, social security number, corporate Fiscal Year dates, and filing

status (e.g. an “S” corporation or a limited liability corporation (LLC)). Entity examiners research, analyze, and resolve all Employer Identification Number (EIN) issues.

The appellants’ primary responsibility involves determining the Federal employment tax status of individuals performing services in various business entities ranging from sole proprietorships to corporations. The duties of the position require the incumbents to have direct involvement with taxpayer accounts; i.e. original posting, researching, and Integrated Data Retrieval System (IDRS) updating. The paramount knowledge required for this position is knowledge of applicable portions of tax laws and rulings to accept, request proof of, or reject a variety of business taxpayer claims, credits, and deductions.

The appellants’ Entity work ranges from simple name and address changes to transferring credits from one tax module to another. For example, in dealing with a corporate taxpayer filing a Form 8869, Qualified Subchapter S Subsidiary (QSUB) Election, it shows the corporation electing to treat one or more of its eligible subsidiaries as a QSUB when records indicate that the agency has not yet received or processed the parent corporation’s Form 2553, Election by a Small Business Corporation,. In this case, they must research and update multiple accounts to resolve the issue since taxpayers are required to file multiple selections. Erroneous consolidations are a time consuming and somewhat complex issue dealt with in Entity. Usually, Entity is notified by the taxpayer, through correspondence, that two different entities were erroneously consolidated. To reverse the consolidation, the appellants analyze the situation, re-open the account, determine when the consolidation was processed and what filing requirements apply, retrieve the necessary documents from the system, contact the taxpayer to secure missing information, separate the information by accounts, and prepare Form 3465, Adjustment Request, which details specific instructions to move the returns, payments, and transactions to the appropriate account.

The appellants maintain the Business Master File (BMF) accounts, and verify that all elements (fiscal year, filing requirements codes, name, employment code, etc.) of an employer identification number (EIN) are complete and accurate for the type of taxpayer such as sole proprietorship, partnership, LLC, and personal service corporation. To accomplish this, they must often verify the business type which may require them to occasionally access various State Charter websites to seek information about the business status.

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 do not question this determination. Based on a review of the record, we concur because the Job Family Standard (JFS) for Clerical and Technical Accounting and Budget Work, GS-0500C, which contains the grade-level determination criteria for the position, prescribes the title, Tax Examining Technician, for all non-supervisory positions in the 592 series at grade GS-5 and above.

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 March 31, 2005, agency-level decision represents the official classification of the position. The lead appellant did not take issue with the agency's crediting of Levels 2-3, 7b, 8-1, and 9-1. After careful review of the record, we concur. We note the agency decision changed the evaluation from Level 7a to 7b, but did not so annotate the PD. Therefore, our analysis will focus on Factors 1, 3, 4, 5, and 6.

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 1-4, 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.

At Level 1-5, the highest level described in the JFS, work, in addition to the knowledge required at Level 1-4, requires broad, in-depth knowledge of financial management technical methods, techniques, precedent cases, and procedures to resolve especially difficult or sensitive problems. At this level, employees possess knowledge of related financial regulations and rulings covering diverse types of transactions to typically function as a technical authority for the resolution of an extensive range of issues or problems. Illustrative of such work, the employee analyzes, determines, and resolves tax processing problems and responds to taxpayer inquiries ranging from tax delinquency to providing general information related to the preparation of tax returns. The employee recommends tax liens and/or notice of levy actions against taxpayers, and initiates other actions to resolve and adjust taxpayer accounts. The employee analyzes and makes determinations to suspend collection action based on specific situations or when other corrective action may be necessary.

The appellants' work compares favorably with Level 1-4. As at that level, the appellants apply an in-depth knowledge of the entity portion of a tax return and portions of the Internal Revenue Manual (IRM) that relate to filing business returns. They must apply an understanding of the

processes involved in reviewing, researching, correcting, adjusting and coding the entity information of a variety of business returns. They also apply knowledge of filing requirements and Entity classifications for businesses such as LLCs, D-corporations, and partnerships. They use this knowledge as they screen the entity portion of problem tax returns for completeness, accuracy and eligibility, and contact the taxpayer or their representative to secure missing information or clarify questionable entries. They use their knowledge to respond to inquiries about taxpayer's entity information or a definition of entity codes from other IRS offices or divisions. They also use their knowledge of business entities to confirm the type of entity a filer has with their State Charter.

Typical of that level, the appellants rely on their knowledge of tax system processes and apply a variety of IRS regulations and operations governing a variety of interrelated transactions that impact the entity portion of a tax record. They identify and locate possible points of error and prepare adjustments to affect desired results. For example, they may apply knowledge of the requirements of IRC 501(c)(3) as it applies to exempt organization regarding the elections, revocation, and termination of Subchapter S elections. Duties require knowledge of the IRM, IDRS, sections of the Internal Revenue Code, tax laws, and revenue procedures governing Subchapter S sections in order to perfect and maintain the entity portion of taxpayer accounts and the business master file (BMF). They are required to analyze facts and documentation presented by taxpayer and determine if the taxpayer qualifies for relief when filing untimely.

The Entity function requires knowledge of a portion of business tax returns, and filing requirements and entity classifications (sole proprietors, LLCs, Disregarded Entity LLCs, partnerships, corporations, S-corporations, supporting documents and schedules, and forms used in making changes to account tax modules to accurately determine taxpayer liability. Typical of Level 1-4, the appellants use a variety of generally standardized processes for identification and analysis, as well as judgment and expertise in resolving moderately difficult and sensitive cases dealing with Entity/Unpostables issues related to BMF. Difficult cases are generally referred to a team leader for assistance.

Also similar to Level 1-4, the appellants apply knowledge of various automated databases in order to input, access, and perform other related steps to obtain data and information, reconcile errors, record missing information, or generate correspondence. The appellants must have extensive knowledge of the various command codes used for the Integrated Data Retrieval System (IDRS) and related programs to retrieve, access, or extract data or information. At this level, they use their in-dept knowledge of the tax laws, regulations, procedures, and the automated systems to access and review records to ensure complete and accurate entity information.

The appellants' position does not meet Level 1-5. Unlike that level, their work does not require a broad, in-depth practical knowledge of accounting or other financial management technical methods, techniques and procedures to resolve especially difficult or sensitive technical tax return problems. They are not expected to apply knowledge of accounting methods to conduct difficult and responsible analysis and determinations within a complete accounting system. While they sometimes resolve difficult questions regarding the current status of filer accounts for purposes of entity information, unlike Level 1-5, they do not function as technical authorities for

the resolution of an extensive range of technical tax issues or problems requiring the depth and breadth of financial or accounting technical methods and techniques handled at the Level 1-5. In contrast to required knowledge described at Level 1-5, the appellants' work is limited to the entity portion of the tax form. Broader tax issues are referred to other components of IRS for resolution and difficult issues are referred to a team leader for assistance.

Therefore, Level 1-4 (550 points) is credited.

Factor 3, Guidelines

This factor covers the kind of guidelines used in doing the work; and how much judgment is needed to use them. It looks at guidance such as desk manuals, agency regulations, standard operating procedures, handbooks, policies, and precedents. Specific instructions, procedures, and policies may limit the opportunity to interpret or adapt the guidelines. On the other hand, the absence of directly applicable guidelines may require the employee to use considerable judgment in adapting current or developing new guidance.

At Level 3-2, a number of established procedures and specific guidelines in the form of agency policies and procedures, Federal codes and manuals, specific related regulations, precedent actions, and processing manuals are readily available for doing the work and are clearly applicable to most transactions. The number and similarity of guidelines and work situations require the employee to use judgment to identify and select the most appropriate procedures to use, choose from among several established alternatives, or decide which precedent action to follow as a model. There may be omissions in guidelines, and the employee is expected to use some judgment and initiative to handle aspects of the work not completely covered. In locating, selecting and applying the most appropriate instructions, references, or procedures, the employee may make minor deviations in guidelines to adapt to specific cases.

At Level 3-3, the highest level described in the JFS, guidelines are the same as Level 3-2, but because of the complicating nature of the assignments, they lack the specificity, frequently change, or are not completely applicable to the work requirements, circumstances, or problems. The employee uses judgment to interpret guidelines, adapt procedures, decide approaches, and resolve specific problems. The employee analyzes the results of applying guidelines and recommends changes. These changes may include suggesting specific changes to the guidelines themselves, the development of control mechanisms, additional training for employees, or specific guidance related to the procedural handling of documents and information.

Similar to Level 3-2, the appellants' work generally involves resolving issues for business tax categories involving taxpayers. As at this level, the appellants analyze information acquired from the taxpayer (via telephone interviewing and/or correspondence) and/or IDRS information and select from a variety of standardized and non-standardized procedural methods to resolve the case. They resolve most cases independently, exercising judgment in selecting and applying guidelines and in proposing and applying some deviations from existing procedures.

Typical of level 3-2, guidelines cover most work processes, although there are gaps in specificity for such conditions as reasonable cause for failure to timely file or other conditions for which

they make a decision on how to proceed. The appellants use experience-based judgment in interpreting and adapting the guidelines according to the circumstances encountered in contacts with taxpayers and employers, such as, rejecting or accepting reasonable cause statements, S elections, Filing Year Month (FYM) elections, etc. Difficult cases are referred to and may be resolved by the team leaders or supervisor, or they may be referred to another Division or the National Office for determination. They provide guidance to taxpayers or their representatives and to other Divisions of the IRS because of their expertise on the Entity portion of the tax record and the various business taxpayer categories.

The appellants' work does not meet Level 3-3. Tax laws and revenue procedures change often and the IRM or Internal Revenue Code may change annually. Supporting guidance is issued by the National Office on a weekly and sometimes daily basis via "Hot Topics" notices. These changes may be minor word changes to the IRM or result in an important procedural change. Guidance concerning filing timeliness often changes. Due to frequent changes in tax law, the appellants must stay up-to-date on and adapt work methods/processes and assure uniformity in interpretation of regulations/procedures. However, changes resulting in the greatest impact are typically communicated to the appellants by the supervisor or a leader through meetings or training and may result in the preparation of a Job Aid by a team leader. Complicated changes are generally accompanied by clarifying information or guidance. Although the appellants conduct research that extends beyond the IRM and revenue procedures and are used as a source of business filer status information, difficult cases or issues are referred to a team leader or the supervisor for guidance or resolution. Also unlike Level 3-3, the appellants are rarely called upon to devise more efficient methods for procedural processing, analyze the results of applying guidelines, or recommend changes.

Therefore, Level 3-2 (125 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 4-3, 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.

Level 4-4, the highest level described in the JFS, is distinguished from Level 4-3 by (1) the variety and complexity of examinations, transactions, or systems involved; (2) the nature and variety of problems encountered and resolved; and (3) the nature of independent decisions made by the employee. Typically at this level the work may require analysis, development or testing of a variety of established techniques and methods to evaluate alternatives and arrive at decisions, conclusions, or recommendations. For example, the employee resolves complicated tax examinations involving substantial corrective actions or complicated adjustments. The work involves application of many different and unrelated processes and methods relating to examination or analysis of complex and unusual transactions requiring substantial research and thorough understanding of a wide variety of transactions and accounts. Decisions regarding what needs to be done include assessing unusual circumstances or conditions, developing variations in approach to fit specific problems or dealing with incomplete, unreliable, or conflicting data. The work requires originality to determine, develop, or otherwise make correct and accurate interpretations regardless of the technical difficulties encountered. The employee must sort complicated factual information and apply a variety of methods to resolve issues. The work requires making decisions, devising solutions, and taking actions based on program knowledge. This involves interpreting considerable data to identify problems, determining what is the nature of the problem or issue, what approaches to use to resolve the issues, what to recommend given the variety of options, planning and implementing solutions, and refining or designing new methods or techniques.

Similar to Level 4-3, the appellants' duties include researching and analyzing Entity cases and applying the applicable IRM procedures and tax law to resolve an issue. The work involves identifying, correcting, and posting a variety of unpostable conditions using several different and unrelated work procedures and methods for different kinds of tax conditions and for differing master file structures. They decide what needs to be done by recognizing the involved master file, the nature of the conditions, and the amount and kind of records search and/or taxpayer contact required. Typical of Level 4-3, they determine the steps, methods and procedures necessary to satisfy the customer. For example, they identify and resolve problems by planning the approach and/or adjusting methods, such as sequencing adjustment actions in order to resolve single or multiple issues, scrambled SSNs or EIN issues, "F" reorganizations and erroneous consolidations. In these instances, they must determine the proper method of overriding the normal computer processes to achieve the desired results.

Comparable to Level 4-3, the appellants perform various work assignments that are related but, depending on the case, use different and unrelated processes, procedures, and methods to accomplish the task. Depending on the concerns raised in the case, the work requires different procedures and methods to investigate and resolve the issues presented. Similar to Level 4-3, the appellants must be able to decipher and thoroughly understand how the Entity portion of the taxpayer's account was established before deciding on an approach and selecting the appropriate methods to process data and gather further information. They must also consider a wide variety of facts when interpreting taxpayer's account information. Using the taxpayer's data, they determine the appropriate procedures and methods needed including use of certain forms,

notices, and specific paragraphs for letters, and can adjust taxpayers account information to reflect new findings and resolve issues. They decide if they have sufficient information to make a decision or if they need to obtain additional information from the taxpayer or another source, such as the State. They decide what needs to be done by identifying the nature of the problem, question, or issue. The appellant must take into consideration previous actions and understand how these actions differ from or are similar to the issue at hand before deciding on an approach.

The appellants' position does not meet Level 4-4. Unlike that level, they are not tasked with resolving complicated tax examinations involving substantial corrective actions or adjustments, or the application of many different and unrelated processes and methods related to the complex and unusual transactions described. Although they often deal with incomplete or unreliable information, it is limited to the Entity portion and does not meet the broader requirements of Level 4-4. Furthermore, the PCS specifically notes that this Level 4-4 is creditable only when Level 1-5 is appropriately assigned to the position being evaluated

Therefore, this factor is evaluated at Level 4-3 (150 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 technical in nature and covers a number of tasks requiring a high degree of accuracy. Decisions arrived at and actions taken have potential impact on the economic well-being of individuals and business. The initial establishment of filing requirements for the taxpayer is the foundation for the collections of taxes (and related personal

taxes in the case of an S election), the overall operation of the system, and compliance with legal and regulatory requirements. For example, an S corporation may have as many as 100 shareholders and classification of that election could affect all shareholders. Actions taken affect past, current, and future tax liabilities, reporting requirements and taxpayer understanding, and even compliance, when reporting required documentation. As at Level 5-2, the appellants' work affects the accuracy of further processes performed by various organizations throughout the IRS.

While the appellants' work exceeds the scope of Level 5-2 in some respects, it does not fully meet Level 5-3. Similar to Level 5-3, where the work affects the overall quality, quantity, and accuracy of the IRS's records and further processes, the appellants' duties do not involve the integrity, basic design, and adequacy of the overall tax reporting program. Although information gathered and decisions made and entered by the appellants is the basis for activities that occur afterwards, the depth of their work is circumscribed by program controls. All of their written correspondence is reviewed by the letter review unit, and up to approximately ten percent of their data entries are reviewed by a quality review unit on a daily basis against the originating documents for completeness and accuracy. While the prescribed procedures and methods used to evaluate and process a taxpayer's account are sometimes not well-defined or fully applicable, and some problems may occur as a result of insufficient information about a particular deduction or entitlement, the scope of the work is limited to the Entity portion of the tax record and 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.

Personal contacts

At Level 2, contacts are with members of the general public in a moderately structured setting. For example, contacts may be with individuals who are explaining reasons for delays in making a tax payment or those who are attempting to expedite transactions. In contrast, at Level 3, the highest level in the JFS, contacts are with persons in their capacities as representatives of others, such as attorneys, accountants, or congressional staff members making inquiries on behalf of constituents. The contacts are not recurring or routine and the purpose, role, and authority of each party must be established each time in order for the employee to determine the nature and extent of information that can be discussed or released.

Similar to Level 2, the appellants' contacts occur in a moderately structured setting. They have daily contacts with taxpayers and their representatives, other IRS employees, State agencies, and banks in order to provide a service to or secure information about the taxpayer. While roles to be played by representatives are documented using forms mentioned above, the overall purpose for contact remains constant. They provide technical information and advice about Entity issues

such as EINs or the various business types. The appellants explain actions that may affect the taxpayer and explain the applicability of tax laws. Those contacted are generally cooperative although some must be convinced that providing the requested information will be to their own benefit.

Level 3 is not met. The appellants' regular and recurring contacts are with various individuals and organizations, including individual and business taxpayers. However, the setting in which the appellants work is not moderately unstructured where the purpose, role, and authority of each party needs be established each time to the extent envisioned at Level 3. Unlike Level 3, the nature and extent of the information that can be discussed is well-established due to the nature of the subject-matter with which the appellants deal.

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	1-4	550
2. Supervisory Controls	2-3	275
3. Guidelines	3-2	125
4. Complexity	4-3	150
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		1260

A total of 1260 points falls within the GS-6 range (1105 to 1350) on the grade conversion table provided in the JFS.

Decision

The position is properly classified as Tax Examining Technician, GS-592-6.