



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION

In the Matter of Amanda Cappetta, *et al.*, Department of the Treasury

CSC Docket Nos. 2018-3735, *et al.*

Classification Appeals

ISSUED: JULY 20, 2018

(SLK)

Amanda Cappetta, Danielle Karmazin and Brian Lendach appeal the determinations of the Division of Agency Services (Agency Services) that the proper classification of their positions with the Department of the Treasury is Investigator 3, Taxation (Investigator 3). The appellants seek an Investigator 2, Taxation (Investigator 2) classification. The appeals have been consolidated due to common issues presented.

The record in the present matter establishes that the appellants' permanent titles are Investigator 3. The appellants sought reclassification of their positions, alleging that their duties were more closely aligned with the duties of an Investigator 2. Cappetta and Karmazin are assigned to the Division of Taxation, Compliance and Enforcement Activity, Collection A, Neptune D unit and report to Margaret Farr, Investigator 1, Taxation. Lendach is assigned to the Division of Taxation, Compliance and Enforcement Activity, Collection A, Somerville A unit and reports to Gillian John, Investigator 1, Taxation. The appellants have no direct supervisory responsibility. In support of their requests, the appellants each submitted a Position Classification Questionnaire (PCQ) detailing the different duties that they perform. Agency Services reviewed and analyzed the PCQs completed by the appellants and all information and documentation submitted. In its decisions, Agency Services determined that the duties performed by the appellants were consistent with the definition and examples of work included in the job specification for Investigator 3.

On appeal, Cappetta presents that she leads personnel on seizures and the Team Canvass Projects. She indicates that she is the lead investigator for various

issues, licenses, seizures, auctions, programs and projects. Cappetta highlights that she performs work independently. She asserts that she investigates complex matters. Cappetta states that she trains personnel and is considered a subject matter expert. She submits a memorandum from Farr in support of her appeal. Farr indicates that Cappetta leads the liquor license unit, the tax cheat program, she trains both subordinate and higher level investigators on liquor policies and the tax cheat program, reviews liquor clearance requests, leads business seizures on assigned cases, leads and directs subordinate and higher title team members on team canvassing events and is assigned cases that are more complex than typically assigned to an Investigator 3.

Karmazin presents that she is the subject matter expert for tablet training and programs and she recently trained an Investigator 3. She indicates that she is the lead investigator when a business is being seized and delegates responsibilities to other investigators to assist with the seizure. Additionally, Karmazin leads Team Canvasses of businesses while delegating responsibilities during the project. She presents that she works independently on complex cases and assists taxpayers who need assistance resolving their debts. Karmazin submits a memorandum from Farr which reiterates her points and supports her appeal.

Lendach states that in September 2014 this agency issued a classification determination that found that he was performing the duties of an Investigator 2. However, he did not pass the promotional examination. Lendach asserts that his duties have increased in complexity and responsibility since his 2014 classification review. He indicates that he leads his team on projects which includes assigning work for Investigator 1s, Investigator 2s and Technical Assistants. Lendach presents that as the Team Canvassing Coordinator, he identifies and determines areas to hold a canvassing team event and assigns and supervises work related to canvassing projects. Further, he is responsible for follow-up reports on the team's progress. Lendach asserts that as the Team Canvassing Coordinator he is assigned higher level duties such as attending a conference on levying assets in June 2018 and is currently training and supervising Investigator 2s on implementing the new procedures that he learned.

CONCLUSION

N.J.A.C. 4A:3-3.9(e) states that in classification appeals, the appellant shall provide copies of all materials submitted, the determination received from the lower level, statements as to which portions of the determination are being disputed, and the basis for appeal. Information and/or argument which was not presented at the prior level of appeal shall not be considered.

The definition section of the job specification Investigator 3 states:

Under the supervision of an Investigator 1, Taxation, Supervising Investigator, Taxation or other supervisory official in the Division of Taxation, Department of the Treasury, performs routine investigations as they relate to the collection of tax revenues, delinquent and/or deficient taxes, abatements, and enforcement of the tax statutes administered by the Division of Taxation; may be assigned to either a field or central office location; does related work as required.

The definition section of the job specification for Investigator 2 states:

Under the direction of an Investigator 1, Taxation, Supervising Investigator, Taxation or other supervisory official in the Division of Taxation, Department of the Treasury, performs investigations of a more complex nature as they relate to the collection of tax revenues, delinquent and/or deficient taxes, abatements, and enforcement of tax statutes administered by the Division of Taxation; takes the lead over investigative staff and assists in the training of subordinate investigators; may be assigned to either a field or central office location; does related work as required.

In this present matter, even if the appellants are considered to be performing investigations at the complexity level required for an Investigator 2 classification, it is clear that the appellants' positions are properly classified as Investigator 3. In addition to the complexity of work, the main difference between the Investigator 2 and 3 titles are that Investigator 2s are lead workers whereas this is not a criterion for an Investigator 3 classification. A leadership role refers to those persons whose titles are non-supervisory in nature, but are required to act as a leader of a group of employees in titles at the same or a lower level than themselves. Duties and responsibilities would include training, assigning and reviewing work of other employees on a regular and recurring basis, such that the lead worker has contact with other employees in an advisory position. However, such duties are considered non-supervisory since they do not include the responsibility for the preparation of performance evaluations. Being a lead worker does not mean that the work is performed by only one person, but involves mentoring others in work of the title series. *See In the Matter of Henry Li* (CSC, decided March 26, 2014).

A review of Cappetta's PCQ indicates that she spent time working on training all new technical support personnel and investigators (10%) independently worked on complex cases (15%), made independent decisions on the treatment of investigations (15%), was the sole field investigator and subject matter expert for liquor license clearance (10%), was the sole investigator in Neptune Group D with access to the liquor license portal (5%), was the investigator responsible to seize liquor licenses from non-compliant taxpayers (5%), conducted independent investigations while educating and enforcing State tax laws to business owners and

individuals (15%), acted as a lead investigator during a seizure (10%) and reviewed personal financial statements in order to determine the taxpayer's ability to pay prior to referring the taxpayer to a payment plan (5%).

A review of Karmazin's PCQ indicates that she spent time working independently on complex cases (10%), trained and reviewed the work of new investigators (10%), maintained essential files and records (10%), independently conducted investigations while educating taxpayers and enforcing tax laws (10%), made independent decisions on investigations and case work (10%), acted as a lead investigator during seizures and led teams during canvasses of business to ensure businesses were registered and paying taxes (10%), reviewed personal financial statements to determine a taxpayer's ability to pay (5%), was the assigned tablet trainer (5%) and provided guidance and assistance to investigators and other coworkers on various software systems (5%).

A review of Lendach's PCQ indicates that he spent time working as the Team Canvassing Coordinator which involved some training and assigning work, but mostly involves him identifying and researching businesses to determine if they were registered and paying all taxes and, if not, to begin a collection action (40%), performed field taxation investigator work (20%), was the subject matter expert on payment plans which involved some training of office personnel, but mostly involved him working on calculations and action with taxpayers regarding payment plans (10%), independently investigated cases (10%), trained new investigators on different types of taxes, the taxation computer database, and took trainees into the field (5%), assisted his supervisor with final warning visits (5%), assisted with all the preparation functions needed prior to conducting a business seizure (5%) and pursued specialized investigations on the sale of tobacco products at business (5%).

In other words, the appellants' PCQs and appeals indicate that while they may train, assign and review the work of others while leading projects, events, programs, investigations, licenses, seizures and other areas, they are not responsible for the training, assigning and reviewing of work of specific named individuals on a daily basis and leading projects and programs is not the same as being a lead worker of staff.

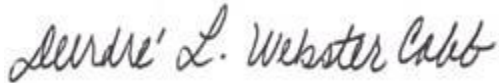
It is also noted that the fact that this agency had previously found that Lendach had been performing the duties of an Investigator 2 in a prior classification review has no bearing on this current matter as a classification review is based on a specific moment of time that the classification review is performed and Lendach has not clearly demonstrated that he is currently a lead worker. Similarly, Lendach's comments about his assignments that took place after the classification review have no bearing on this matter.

ORDER

Therefore, it is ordered that these appeals be denied, and the positions of Amanda Cappetta, Danielle Karmazin and Brian Lendach are properly classified as Investigator 3, Taxation.

This is the final administrative determination in this matter. Any further review is to be pursued in a judicial forum.

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 18th DAY OF JULY, 2018



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