



STATE OF NEW JERSEY

**FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION**

In the Matter of Danielle Davis,
Department of the Treasury

CSC Docket No. 2022-1955

Classification Appeal

ISSUED: MARCH 25, 2022 (RE)

Danielle Davis appeals the decision of the Division of Agency Services (Agency Services) that the proper classification of her position with the Department of the Treasury is Investigator 3, Taxation. She seeks a classification of Investigator 2, Taxation.

By way of background, the appellant submitted a request for classification review arguing that her duties were not consistent with her permanent title of Investigator 3, Taxation. In support of that request, the appellant provided a Position Classification Questionnaire (PCQ) detailing the duties she performs in the position. Agency Services reviewed and analyzed the PCQ, as well as other information and documentation provided. The appellant is assigned to the Department of the Treasury, Division of Taxation, Collection & Enforcement Activity, Collection D-Neptune C Unit of the Department of the Treasury, reports to an Investigator 1, Taxation, and has no supervisory responsibility. In its January 18, 2022 decision, Agency Services found that the duties performed by the appellant were consistent with the definition and examples of work included in the job specification for Investigator 3, Taxation.

On appeal, the appellant states that she works in quality assurance and in field work. She explains that work in the Deferred Payment Unit is a specialized type of duty that handles more complex cases that are related to the collection of tax. The plans need to be negotiated or terminated which requires correcting and adjusting accounts with more detail than what took place in the preceding investigation. These types of investigations are conducted on a regular and

recurring basis. As an example of a complex and special investigation, the appellant explains that during Amnesty, when she was working directly under the Amnesty Administrator, she assisted in reviewing and investigating correspondences that came in to the Director's Office. Also, she states that she was involved in case cleanups, which meant scrutinizing, evaluating and resolving any outstanding issues, a duty usually reserved for Investigators 1, Taxation. The majority of her time is spent keeping files up to date and training other Investigators, Technicians and Collection and Enforcement personnel.

Next, the appellant presents that she ensures standardization throughout the Collection and Enforcement Branch. For example, she states that she is responsible for reviewing, developing, organizing, updating, and providing training regarding the Collection and Enforcement Manual. Additionally, the appellant indicates that, she took the lead over the Call Overflow supervisory staff and Taxation staff to ensure thorough background checks were completed. In doing so, she trained additional Investigators and Taxpayer Service Representatives to proceed on current and future reviews. In so doing, she evaluated, reviewed, trained, and organized corrective training, for all personnel, ensuring uniformity for all Collection Contract Employees and future changes in staff. In regard to the State Audit, she scrutinized, analyzed, organized and trained all Pioneer (a contracted vendor), Taxation and Taxpayer Services staff to make sure the materials and processes are available, and this will need to be continued on current and future reviews. In support, the Chief of Operations states that the appellant is willing to take on extra duties and responsibilities, and claims that the appellant was found to be doing the duties of the higher title in a previous classification determination.

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 for the title Investigator 3, Taxation, states:

Under 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 the title Investigator 2, Taxation, 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.

First, the Investigator 2, Taxation title is a lead worker title. Taking the lead is the distinguishing characteristic that has been traditionally utilized in considering whether a position should be classified at the requested title. 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. The definition of lead worker does not include assisting staff from other units or agencies, or being responsible for or being the sole expert in an area, or dispensing recommendations, advice and information to others. Lead worker duties also include assigning and reviewing the work of others, and guiding people, specifically, coworkers involved in the same type of work. In *In the Matter of Loretta Creggett* (CSC, decided August 1, 2018), the Commission found that the appellant's training duties, without the responsibility of assigning and reviewing work of other employees on a regular and recurring basis, did not establish that the appellant was a lead worker. While the appellant listed four individuals that she was a lead worker over, one was in supervisory title in the series, one was in the same title, and two were in other title series. She highlighted that she was training any level Investigator or Technician.

As pointed out by the Chief of Operations, the appellant's position had previously undergone a classification review. A review of the appellant's prior classification review indicates that she had other duties and was working in a different unit, Quality Control, in which she was the sole Investigator. If the duties of the position do not establish that the requested title is best fit for the duties, the fact that a previous classification of the appellant's prior position found that the

requested title is best fit for the duties does not establish that the appellant's current position is correctly classified by the requested title, or that the appellant is entitled to have her current position classified as such. In that regard, no vested or other rights are accorded by an administrative error. See *Cipriano v. Department of Civil Service*, 151 N.J. Super. 86 (App. Div. 1977); *O'Malley v. Department of Energy*, 109 N.J. 309 (1987); *HIP of New Jersey v. New Jersey Department of Banking and Insurance*, 309 N.J. Super. 538 (App. Div. 1998).

Agency Services found that the appellant's duties include: monitoring the Collection and Enforcement Field Manual updates, and assisting unit coworkers in procedures related to the essential job functions, policies, and investigative techniques used during field investigation; conducting background checks on Pioneer employees, making determinations on the appropriate actions required for cases assigned by reviewing taxpayer financial statements, communicating with Pioneer management, and monitoring seizures of assets for accounts in delinquency; performing a variety of investigative activities such as researching taxpayers accounts, determining if taxpayer accounts are in compliance with State taxes, and assisting staff with Taxation SharePoint; making determinations on the appropriate actions required for cases assigned to you; analyzing cases to determine accuracy; and providing guidance on the utilization of departmental database systems; advising taxpayers and taxpayer representatives on State tax laws and the tax collection process, while also maintaining essential records on file for verification of personal and business tax accounts. The record does not establish that the appellant functions as a lead worker over employees performing the same kind of work on a consistent, daily basis, and the information that she provides on appeal also does not establish that she is taking the lead over coworkers.

There is no dispute that the appellant performs training functions integral to Collection & Enforcement Activity, and it is the prerogative of the appointing authority to appoint an individual to perform such functions. However, it is the responsibility of Agency Services to ensure the positions are properly classified based on their assigned duties and responsibilities, and classification determinations are based on the *primary functions* assigned to the position. For purposes of determining the appropriate level within a given class, and for overall job specification purposes, the definition portion of the job specification is appropriately utilized. The appellant indicated on her PCQ that she spent 3% of her time assisting with the Amnesty Program, and 10% of her time with the Deferred Payment Plan unit. In this regard, the record clearly establishes that the main focus of the duties and responsibilities assigned to the position involves updating policies and procedures, training, and overseeing Pioneer staff. Training of personnel, or staff development, while imperative and essential, is by definition, educational. That is, it does not elevate the position to a lead worker. Training involves basic instruction for improving an individual's performance, and includes following a structured planned outline presenting information to learners, and

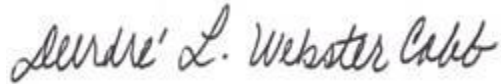
evaluating the progress of learner. Taking the lead is the distinguishing characteristic in considering whether a position should be classified at the higher level. Accordingly, the appellant has failed to establish that Agency Services' determination that her position was properly classified as an Investigator 3, Taxation was incorrect.

ORDER

Therefore, it is ordered that this appeal be denied.

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 23RD DAY OF MARCH, 2022



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