



STATE OF NEW JERSEY

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

In the Matter of Jeffrey Adams,
Department of the Treasury

CSC Docket No. 2023-954

Classification Appeal

ISSUED: February 1, 2023 (RE)

Jeffrey Adams appeals the decision of the Division of Agency Services (Agency Services) that the proper classification of his position with the Department of the Treasury is Investigator 2, Taxation. He seeks a classification of Administrative Analyst 3.

By way of background, the appellant submitted a request for classification review arguing that his duties were not consistent with his permanent title of Investigator 2, Taxation. In support of that request, the appellant provided a Position Classification Questionnaire (PCQ) detailing the duties he 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, Office of the Director, Office of Criminal Investigation, Internal Security Administration, Intelligence Unit, reports to a Special Agent 1, and has no supervisory responsibility. In its October 11, 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 2, Taxation.

On appeal, the appellant states that his functions are highly specialized, complex, and analytical, and that Agency Services' determination did not describe the unique, complex, analytical and managed information dissemination nature of his role. The appellant then provides information in his various duties in evaluating and performing eligibility determinations of/for cigarette distributors and licensees; as Coordinator of New Jersey's participation in the Master

Settlement Agreement with other State agencies; participating in the process of cancelled cigarette stamps for refund with the Excise Tax group; and as a member of intelligence gathering for Interagency Conflict Resolution, and Report Tax Fraud program. He maintains that no other Investigator at any level performs these functions.

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 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.

The definition section of the job specification for Administrative Analyst 3 states:

Under general supervision of an Administrative Analyst 4 or other supervisor in a State department, institution or agency, performs the review, analysis, and appraisal of current department administrative procedures, organization, and performance and helps to prepare recommendations for changes and/or revisions; does other related duties.

Incumbents in the Administrative Analyst title series review, analyze and appraise systems in order to determine recommendations for changes and improvements. They do such things as review department programs/activities and evaluate their administration, objectives, efficiency, effectiveness, and suitability to current conditions, costs, and accomplishments, determine whether department activities/programs are essential to good government and are carried out economically and efficiently, appraise the adequacy and effectiveness of operating

systems, plan, conduct and develop analytical studies of operations for various areas, provide policy assistance to operating personal, develop and prepare budgets, and install reporting systems for assessing agency performance. In short, incumbents are involved in the *overall* operational analysis of a specialized area in the organization with the direct responsibility for the recommendation, planning, or implementation of improvements for the agency as a result of such analysis. *See In the Matter of Maria Jacobi* (MSB, decided June 8, 2005).

The use of occupational group categorizations, as recognized by the United States Department of Labor, was determined to be a reasonable and objective method for identification of job similarities as required by *N.J.A.C.* 4A:8-2.1 title rights criteria and the same criteria are uniformly applied to all titles in the State Classification Plan. Agency Services uses the Dictionary of Occupational Titles as a starting point for the development of 39 broad occupational groupings to enable the appropriate categorization of State job titles, which were customized to account for the uniqueness of occupations in the Civil Service. Additionally, job specifications were used for the basis for the categorization into occupational groups. The Investigator 2, Taxation title belongs in Occupational Group 0/1 (Occupations in Professional/Technical/Managerial) and in Family 17 (Occupations in Inspections & Investigations). Occupations in this family are concerned with, in pertinent part, occupations which involve working in a specific discipline, and which involve working for a governmental agency in the capacity as an inspector or investigator. The Administrative Analyst 3 belongs in Occupational Group 0/1 (Occupations in Professional/Technical/Managerial) and in Family 16 (Administrative Specializations). Occupations in this family are concerned with, in pertinent part, a variety of professional administrative specializations related to internal operations and supporting agency goals and objectives involving utilization of new resources other than fiscal, such as formulating and recommending policies and administering programs; human resources management and labor relations; and program compliance review. Thus, these titles have dissimilar duties and responsibilities.

The duties of the appellant's position involve complex, technical, specific duties regarding investigations in tax-related areas, compliance and enforcement with tax rules, and eligibility based on taxation regulations. These duties fall squarely in the definition of Investigator 2, Taxation. How well or efficiently an employee does his or her job, length of service, volume of work and qualifications have no effect on the classification of a position currently occupied, as *positions*, not employees are classified. *See In the Matter of Debra DiCello* (CSC, decided June 24, 2009). Lastly, classification determinations list only those duties which are considered to be the primary focus of appellant's duties and responsibilities that are performed on a regular, recurring basis. *See In the Matter of David Baldasari* (Commissioner of Personnel, decided August 22, 2006). The primary focus of this position is not administrative, regardless of how complex or specialized the duties are. The position focuses on the work of the unit to achieve organizational

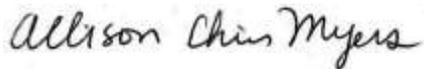
objectives, and not on administrative work which improves the functioning of the unit.

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 1ST DAY OF FEBRUARY, 2023



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