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DAWN L. TAYLOR,

Appellant,

v.

Secretary, DEPARTMENT OF REVENUE,  
and Secretary, DEPARTMENT OF  
EMPLOYMENT RELATIONS,

Respondents.

Case No. 90-0387-PC

\* \* \* \* \*

DECISION  
AND  
ORDER

This matter is before the Commission as an appeal of the denial of a reclassification request. The parties agreed to the following issue for hearing:

Whether respondent's decision denying the request for reclassification from CA2 (Clerical Assistant 2) (PR[02-07]) to PA1 (Program Assistant 1) (PR02-08) was correct.

FINDINGS OF FACT

1. At all times relevant to this proceeding, the appellant has been employed in the Department of Revenue, Division of Income, Sales, Inheritance and Excise, Inheritance and Excise Tax Bureau, Central Operations Section, Office Services Unit.

2. In May of 1985, the appellant was promoted to leadworker from a CA 1 position.

3. Early in 1990, the appellant initiated a request to reclassify her position from CA 2 to PA 1. At the time, her supervisor was Susan Nachreiner, Program Assistant Supervisor 3, who headed the Office Services Unit.

4. Appellant's position serves as the leadworker for five CA 1's, who, with the appellant, comprise the clerical subunit of the Office Services Unit.

5. Appellant's duties for the relevant time period are described in a position description signed by the appellant and her supervisor on January 10 and 11, 1990. Those duties are as follows:

#### POSITION SUMMARY

Under the direction of the Supervisor of the Office Services Unit (11 employes), this position is leadworker for a group of 5 clerical employes (CA 1's). This position guides and assists in performing various clerical functions for the bureau including but not limited to: mail processing, the screening, coding, filing, and purging of tax reports/ returns, and forms mailouts. These functions are performed on behalf of the following tax programs administered by the Inheritance & Excise Tax Bureau: fiduciary, inheritance, and gift taxes; beer, distilled spirits, and wine taxes; tobacco and cigarette taxes plus 2 Indian cigarette refund programs; motor fuel, special fuel, general aviation fuel, motor fuel inventory tax, motor fuel exemption program, and 3 motor fuel refund programs.

#### TIME % GOALS AND WORKER ACTIVITIES

- 40 %            A.    Perform Leadworker Duties on Behalf of the Clerical Staff.
- A1.    Train new employes and guide the on-going training of all employes.
  - A2.    Prepare weekly work schedules, and monitor the daily activities of the clerical staff along with workflow to ensure timely completion of work; keep statistics where necessary.
  - A3.    Review work of staff to ensure quality performance is maintained (i.e., efficiency, effectiveness, accuracy).
  - A4.    Advise supervisor of workload and personnel problems.
  - A5.    Make recommendations for changes to clerical procedures when necessary.
  - A6.    Provide input to supervisor as part of the annual employe performance evaluation process.
  - A7.    Assist supervisor in interviewing prospective new employes when vacancies occur.
  - A8.    Serve as backup for all clerical duties particularly when there are absences or vacancies.

- A9. Assist supervisor in preparing written instructions covering the daily work routines of the clerical staff.
- A10. Act as resource person for other bureau/department employees.
- A11. Attend leadworker/supervisor meetings, and participate on or attend QI teams or other meetings when needed.
- A12. Review staff's monthly Program & Activity Reports and Leave Reports for accuracy.

15 %

B. Perform Clerical Duties Not Delegated to Others.

- B1. Handle inheritance tax returns coded &AU and 8AU by audit staff so that accompanying fiduciary returns (Form 2) are pulled and sent to validation weekly; match such "priority" Form 2's to the inheritance tax returns when they come back from validation.
- B2. Coordinate the periodic purging of tax reports and returns; some are sent to Records Center for a specified retention period and others are placed in dumpsters for immediate disposal.
- B3. Oversee various mailouts referred by coworkers (e.g., yearly mailout of cigarette tax forms, monthly mailout of reciprocal schedules and supplemental listings).
- B4. Handle problems referred by auditors or other staff (e.g., locate missing files or returns).
- B5. Assist supervisor with revision of forms used by clerical staff in its work.
- B6. Call taxpayers, attorneys, etc., for additional information (e.g., can't identify account to credit a check to).
- B7. Code Form 4T (filed by certain exempt organizations) for validation, and file them when they are returned from validation.

- B8. Screen manual income tax refund worksheets and forward tax return plus worksheet to Office Services, Revenue Audit Bureau, bi-weekly to meet cutoff.
- B9. Prepare certified mail and deliver to mail-room.
- B10. Inform bureau's purchasing agent when forms and/or supplies are low in office so more can be ordered from Stores.
- B11. Perform photocopying projects for bureau employees.

30 %

C. Share in Job Duties Performed by Bureau's CA-1's for Which this Position is Leadworker.

- C1. Process incoming bureau mail.
  - Remove mail from envelopes and date stamp.
  - Assemble mail in proper order based on established guidelines.
  - Sort mail based on contents (e.g., type of tax report or application).
  - Match correspondence to files and pull files.
  - Distribute mail to bureau employees.
- C2. Code, alphabetize, route, and file tax returns/reports.
  - Alphabetize or put returns in numeric order for filing purposes, paying particular attention to the "prefix" of numerically filed returns; file returns when needed.
  - Code the donee and donor gift tax reports and fiduciary income tax returns for validation and data entry purposes.
  - Check inheritance tax file maintenance sheets for accuracy, and change or fill in incorrect or missing data.
  - Sort and route inheritance tax returns, 401T's, and fiduciary returns to validation daily; closed inheritance tax returns must be stamped with a document locator number. Route documents, as appropriate, when returned from data entry (e.g., to audit shelf, word processing, Central Files, VD boxes, open or closed shelves).

- 5 %            D.    Miscellaneous.
- D1.    Perform duties as backup receptionist for bureau.
  - D2.    Act as backup coder for the inheritance tax returns received daily.
  - D3.    Other duties assigned by supervisor.

6. The appellant has suggested changes to some of the forms used by the CA 1's in performing their duties. The appellant also served on various committees as a result of her knowledge of the coding and screening process used by the clerical subunit, and occasionally provided training to other persons regarding the coding process. These responsibilities represented a minority of the appellant's overall responsibilities.

7. The class specifications for the Clerical Assistant 2 (CA2) and Program Assistant 1 (PA1) classifications include the following definitions and work examples:

#### CLERICAL ASSISTANT 2

This is lead and/or advanced clerical work of moderate difficulty in completing a variety of assigned clerical tasks consistent with established policies and procedures. Positions allocated to this level have some freedom of selection or choice among learned things, which generally follow a well-defined pattern. However, positions at this level are distinguished from the Program Assistant 1 level by the limited degree of personal or procedural control over the nature and scope of the tasks which they perform. The variety and complexity of decisions made at this level are limited. Positions may function as lead workers, directing lower-level positions as well as performing a variety of the more complex clerical operations. Receptionist positions which serve in an informative capacity as the primary or sole public contact for a state facility(s) are allocated to this level. A variety of secretarial functions may be incidentally performed for the professional staff for a small of the time. Work is performed under general supervision.

#### CLERICAL ASSISTANT 2 - WORK EXAMPLES

Plans, assigns, and guides the activities of a unit engaged in a variety of clerical tasks.

Performs a variety of complex clerical tasks necessary for the smooth operation of the unit, such as: procurement of services, supplies, and equipment; setting up the task at hand in

order to expedite completion by other clerical help; coordinating clerical work, such as recordkeeping, coding, filing, etc.

Functions as a receptionist greeting the public, screening, and directing visitors, answering telephones, and receiving and dispensing a variety of information.

Collects, arranges, compiles, tabulates, and summarizes numerical data.

Consolidates, separates, transfers, records, copies, plots, and diagrams numerical data according to instructions outlined by supervisors.

Makes computations and calculations, primarily through the use of machines, such as calculating percentages, ratios, or averages which involve basic mathematical techniques.

### PROGRAM ASSISTANT 1

This is work of moderate difficulty providing program support assistance to supervisory, professional or administrative staff. Positions allocated to this level serve as the principal support staff within a specific defined program or a significant segment of a program. Positions at this level are distinguished from the Clerical Assistant 2 level by their identified accountability for the implementation and consequences of program activities over which they have decision-making control. Therefore, although the actual tasks performed at this level may in many respects be similar to those performed at the Clerical Assistant 2 level, the greater variety, scope and complexity of the problem-solving, the greater independence of action, and the greater degree of personal or procedural control over the program activities differentiates the Program Assistant functions. The degree of programmatic accountability and involvement is measured on the basis of the size and scope of the area impacted by the decision and the consequence of error in making such decisions, which increases with each successive level in the Program Assistant series. Work is performed under general supervision.

### PROGRAM ASSISTANT 1 - WORK EXAMPLES

Plans, assigns and guides the activities of a unit engaged in specialized clerical duties.

Serves as acknowledged expert who resolves the most difficult problems of a complex clerical nature.

Performs most intricate clerical operations, processing documents and performing other clerical operations where comprehensive knowledge of legislation, or organization is required.

Sets-up, maintains detailed budget ledgers posting debits and credits, issuing credits and refunds, and generally insures all records are accurate and up-to-date.

Purchases and requisitions supplies, including capitol purchases and services, and follows up to insure merchandise or services are received and priced accurately.

Gathers and organizes information into summary reports, as assigned.

Maintains department or program schedule.

Develops department or program schedule.

Develops and revises operating procedures affecting the immediate work unit.

Composes and types correspondence, requiring knowledge of departmental operations and regulations, which may not be reviewed by a superior.

Counsels and assists the public when applying for services provided by the program assigned, and may interview applicants to determine eligibility for program benefits and/or services.

8. The appellant's duties are comparable from a classification standpoint to the duties assigned to the CA 2 position filled by Julie Mickelson. The position summary in Ms. Mickelson's position description reads as follows:

Act as leadworker for employes in the file services unit and secretary to the central files section chief. Provide service to department employes, taxpayers, and other authorized persons. Process request cards for income tax files. Route income tax returns to requesting units. Photocopy requested returns or documents.

Ms. Mickelson serves as the leadworker for two CA 2's, one Typist and two CA 1's. The main work performed in the unit is locating and pulling individual income tax returns from the millions of files maintained by DOR.

9. The appellant's position is not comparable for classification purposes to a PA 2 position filled by June Tensfeldt who serves as a leadworker for 11 positions, including nine CA's and two PA 1's involved in the following projects and responsibilities: corporations office audit system, homestead credit processing, tax protester project, nonresident entertainer project, counter and telephone reception, payroll and leave accounting. One of the PA 1's coordinates the audit counter which provides assistance to persons who need help with tax forms or have questions regarding taxes. The other PA 1 performs leave accounting and payroll services for 285 permanent employes and up to 60 limited term employes. The Tensfeldt position also spends 30% of the time performing "complex clerical and program duties" including researching and preparing "corporation certificates of delinquent tax for office audit Section Chief's signature."

### CONCLUSIONS OF LAW

1. This matter is properly before the Commission pursuant to §230.44(1)(b), Stats.
2. The appellant has the burden of establishing the respondent's decision not to reclassify her position from Clerical Assistant 2 to Program Assistant 1 was incorrect.
3. The appellant has not sustained her burden of proof.
4. The respondent's decision was not incorrect.

### OPINION

The burden in this matter is on the appellant to show that her position is more appropriately classified as a Program Assistant 1 than as a Clerical Assistant 2.

In preparation for the filing of her reclass request, the appellant prepared an updated position description which she and her supervisor signed early in January of 1990. This position description which is set forth in finding of fact 5, was the one relied upon by the respondents in making their decision to deny the appellant's reclassification request. After receiving the denial and in preparation for her appeal to the Commission, the appellant prepared a second position description with the assistance of Beverly Cramer who headed one of the other units in the Central Operations Section. Appellant's supervisor at the time of her reclass request, Susan Nachreiner, had transferred from her position in June of 1990 and Ms. Cramer had assumed many of her responsibilities in an acting capacity until a replacement was hired. The revised position description was never adopted as an official position description in that it was never signed by the appellant, her supervisor or the personnel manager. At hearing, Ms. Nachreiner disputed the accuracy of parts of the revised position description. The main point raised by Ms. Nachreiner related to the accuracy of the 5% time allocation to responsibility C1, processing incoming bureau mail. Ms. Nachreiner testified



that the appellant spent approximately 10 hours per week, or 25% of her time performing this function.<sup>1</sup>

Ms. Nachreiner's testimony is supported by a listing of "Clerical Job Duties" which she prepared in May of 1990. (Appellant's Exhibit 8, page 5) This list shows that all clerks, including the appellant, were to spend approximately 2 hours, starting at 10:00 a.m. each day, opening fiduciary, inheritance and gift tax (FIG) mail. This listing postdated the January, 1990 position description but predated the position description prepared in December of 1990. The Commission finds that the reference on this exhibit supports a conclusion that the January, 1990 position description more accurately describes the amount of time devoted by the appellant to opening FIG mail.

The appellant established that she initiated changes to some of the various forms utilized by the CA 1's in performing their work. These changes had the effect of increasing the efficiency of the work unit. The appellant also established that she served on various committees in the Department of Revenue and was called on by the department to implement processing changes because of her extensive knowledge of the coding functions carried out by the clerical staff and because she was leadworker for the staff that would be applying the new coding or routing. These committees generated revisions in the procedures used by the clerical staff to, among other things, code documents. The appellant also has provided training to persons from outside of her unit when called upon so they can better understand the coding process. It is logical for the appellant to be involved in these activities but they do not mean that she is spending a majority of her time performing programmatic functions at a level consistent with the Program Assistant 1 classification. The vast majority of the appellant's time is spent performing clerical responsibilities or serving as leadworker for persons classified as Clerical Assistant 1's who are performing clerical duties. This includes all of Goal A (40%), Goal C (30%) and Goal D (5%). It also includes much of Goal B (25%). The

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<sup>1</sup>The main distinctions between the two position descriptions are: 1) the change in Goal B from 25% to 35%, 2) the reference in Goal B to performing "complex clerical and program duties," 3) the addition of activities B1 (working with the Bureau of Information Systems to help plan and implement programming needs relating to the processing of returns), B2 (acting as bureau resource person when called upon), and B3 (participating on two committees), 4) the change in Goal C from 30% to 20%, and 5) the addition of activity C3 (processing inheritance tax returns and file maintenance sheets).

CA2 class description refers to "lead and/or advanced clerical work of moderate difficulty in completing a variety of assigned clerical tasks consistent with established policies and procedures .... Positions may function as lead workers, directing lower-level positions as well as performing a variety of the more complex clerical operations." The PA 1 class description explains, in part:

Positions at this level are distinguished from the Clerical Assistant 2 level by their identified accountability for the implementation and consequences of program activities over which they have decision-making control. Therefore, although the actual tasks performed at this level may in many respects be similar to those performed at the Clerical Assistant 2 level, the greater variety, scope and complexity of the problem-solving, the greater independence of action, and the greater degree of personal or procedural control over the program activities differentiates the Program Assistant functions.

The respondent established that the routing, coding, mail processing and screening functions performed by the CA1's in the clerical subunit are properly classified at the CA 1 level and the appellant's responsibilities involve very limited independence of action and very limited "personal or procedural control" over program activities.

The respondent supported its decision in this matter by performing a "costing-out" analysis of the appellant's duties as described in the two position descriptions. Costing-out is an analytical technique which may be used where a position includes a mix of goals which correspond to different pay levels. The analysis for the January, 1990 position description includes designating Goal A duties (40%) at the CA 2 level or pay range 7, for 2.80 points, Goal B duties (25%) for a best case of PA 1 level or pay range 8 for 2.00 points, and Goals C and D duties (35%) at the CA 1 level or pay range 6 duties for 2.10 points. The 6.90 point total corresponds closely to the the pay range of 7 assigned to the CA 2 classification. The same analysis for the appellant's revised position description generates the same conclusion: Goal A (40%) at pay range 7 for 2.80 points, Goal B (35%) at pay range 8 for 2.80 points and Goals C and D (25%) at pay range 6 for 1.50 points results in 7.10 point total, again corresponding to the pay range assigned to the CA 2 classification.

The findings relating to comparable positions within the Department of Revenue also support the conclusion that the appellant's position is better

classified at the CA 2 level than the PA 1 level. The Mickelson CA 2 position likewise serves as leadworker for a number of positions in the Clerical Assistant series. The Tensfeldt PA 2 position serves as leadworker for two PA 1 positions. The respondent's classification analyst testified that the level of the work being lead is crucial in the classification of a leadworker position. The appellant was unable to establish that the work of the other positions in the clerical subunit were at a level higher than CA 1 and she failed to offer any comparable positions where persons serving as leadworkers for CA 1's were classified at the PA 1 level. Position comparisons are particularly useful when evaluating the classification of positions from among relatively generally worded class specifications. Saindon v. DER, 85-0212-PC, 10/9/86. As a result, the appellant failed to meet her burden of proof in this matter.


ORDER

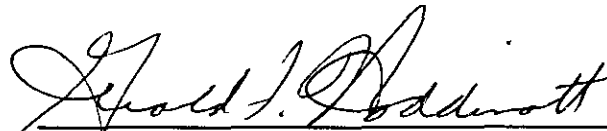
The respondents' decision is affirmed and this appeal is dismissed.

Dated: June 27, 1991 STATE PERSONNEL COMMISSION

  
LAURIE R. McCALLUM, Chairperson

KMS/kms/gdt  
dec:merits-reclass(Taylor)

  
DONALD R. MURPHY, Commissioner

  
GERALD F. HODDINOTT, Commissioner

Parties:

Dawn L Taylor  
1124 Morraine View Dr #202  
Madison WI 53719

Mark D. Bugher  
Secretary DOR  
125 S Webster St  
P O Box 8933  
Madison WI 53707

Jon E Litscher  
Secretary DER  
137 E Wilson St  
P O Box 7855  
Madison WI 53707