

NORIKO KATZMARK,

Appellant,

v.

Secretary, DEPARTMENT OF
NATURAL RESOURCES, and
Secretary, DEPARTMENT OF
EMPLOYMENT RELATIONS,

Respondents.

Case No. 91-0073-PC

DECISION
AND
ORDER

This matter is before the Commission as an appeal from a reclassification decision. The parties agreed to the following statement of issue:

Whether respondent's decision to reclassify appellant's position from Fiscal Clerk 2 to Payroll and Benefits Assistant 1 rather than Payroll and Benefits Assistant 2 was correct.

The parties agreed to submit the dispute to the Commission on stipulated exhibits and briefs.

FINDINGS OF FACT

1. At all times relevant to this proceeding, the appellant has been employed by respondent Department of Natural Resources (DNR) at its Western District Headquarters in Eau Claire.

2. Appellant's supervisor is Carol Hollister, whose position is classified as an Accountant 2 - Supervisor.

3. The appellant's job duties are split between the payroll area (70%) and the financial area (30%). Her duties are accurately described, for purposes of this proceeding, in a position description dated September of 1990. The position description provides, in part:

45% A. Payroll/Personnel Activities

A1. Advise and assist immediate supervisors with information needed to start new employees.

- A2. Receive forms from hiring manager. Verify that employee is eligible for hiring and that all necessary forms have been submitted and properly completed.
- 15% A3. Audit LTE forms for proper classification, coding, salary and completeness before forwarding to Madison.
- A4. Enter information into the employee maintenance system for all new employees, payroll changes and terminating employees. Ensure that all employees are properly listed.
- A5. Set up and maintain personnel files for all limited term employees and dispense information from files as needed.
- A6. Maintain file of start cards for active limited term employees in the District.
- 15% A7. Review automated LTE/Seasonal bi-weekly payroll to verify that all employees are listed properly. Receive hours called in by field stations and post to payroll worksheet. Contact employees or supervisors of employees as necessary to ensure that all employees are paid timely and correctly.
- A8. Coordinate the preparation of ending cards for employees as necessary and submit to Madison payroll. Verify the status of employees that have not worked for several pay periods.
- A9. Resolve problems that occur as a result of employees not being paid properly. Prepare justification for supplemental payroll and contact employee to report action taken.
- A10. Ensure that all payroll corrections from previous pay periods are submitted for payment.
- A11. Assist with various reports and research as directed by supervisor.
- 25% B. Time Reports/Leave Accounting Activities
 - B1. Audit bi-weekly DOA leave accounting report by checking time reports to ensure that all leave entries have been accounted for. Report discrepancies to supervisor for corrections.
 - B2. Answer inquiries from employees regarding leave balances.
- 10% B3. Review compensatory time shown on time reports to verify eligibility. Review calculations of earned and used comp time to justify balances.
- B4. Contact employees or supervisors as necessary to resolve discrepancies on compensatory time eligibility or balances. Maintain record of employee compensatory time balances.

- B5. Answer inquires from employees or supervisors regarding overtime, comp time and other payroll related concerns.
- B6. Maintain time report files.
- B7. Assist with auditing, sorting and keying bi-weekly time reports as required. Serve *as back-up for payroll and time sheet entry* as required. Compare verification reports and report inconsistencies to Madison.

30% C Vendor Payments, Vehicle Reports and Finance Activities

Appellant's responsibilities under Goal A are performed with respect to limited term employees (LTEs) and not permanent employees. Appellant's responsibilities under Goal B for time reports includes both LTEs and permanent employees, while her leave accounting duties under the same goal relate only to permanent employees.

4. The position description also indicates that the appellant receives "general supervision" from Ms. Hollister. General supervision is defined elsewhere on the position description as follows:

General supervision implies that the work is performed independently. The incumbent seldom refers matters to supervisor except for clarification of policy.

5. The position standard for the Payroll and Benefits Assistant (PBA) classifications includes the following language:

E. Definition of Terms Used in This Standard

* * *

Routine Difficulty Refers to a situation in which the work is usually repetitive and the employee works from detailed instructions. The difficulty is limited to accuracy and speed.

Moderate Difficulty The employee is confronted with a variety of breadth of duties susceptible to different methods of solution which in turn places a correspondingly higher demand on resourcefulness. Supervisors of employees engaged in routine assignments, journey level personnel and paraprofessional employees usually perform work of moderate difficulty.

* * *

General Supervision The employee usually receives general instructions with respect to the details of most assignments but is generally free to develop own work sequences within established procedures, methods and policies. The employee may be physically removed from the supervisor and subject to only systematic supervisory checks.

Direction The employee usually receives only a general outline of the work to be performed and is free to develop own work sequences and methods within the scope of established policies. New, unusual or complex work situations are almost always referred to a superior for advice. Work is periodically checked for progress and conformance to established policies and requirements.

* * *

PAYROLL AND BENEFITS ASSISTANT 1

This is payroll work of routine difficulty performing repetitive functions and assisting higher-level payroll personnel at the largest institutions or in an agency payroll office. Duties may require the exercise of individual judgment in some specific instance, but the majority of duties performed require only initial training in the payroll units' policies and procedures. Positions allocated to this class assist higher level payroll personnel in various payroll functions such as the production of Limited Term Employee or Student payrolls, the completion and review of payroll turnaround documents according to standard procedures or the maintenance of leave accounting records. Work is performed under general supervision.

PAYROLL AND BENEFITS ASSISTANT 2

This is payroll work of moderate difficulty involving a full range of payroll and fringe benefit activities. Positions allocated to this class are responsible for assisting higher-level payroll personnel in the complete range of payroll activities, including input, reporting, auditing, and reconciling. Employees at this level are expected to be knowledgeable enough to orient new employees to the fringe benefits provided by the employer and answer questions from existing employees regarding new or changing fringe benefit provisions. Work at this level is differentiated from the Payroll and Benefits Assistant 1 level in the variety of payroll involvement, the complexity of specific duties and the amount of supervision received. Work is performed under direction.

* * *

PAYROLL AND BENEFITS ASSISTANT 1 - WORK EXAMPLES

Conducts pre-audits or post-audits of personnel action forms or turnaround documents for correct salary, classification, coding, acceptance forms, available funds, etc.

Maintains and develops a variety of summary reports as to type, number, and salaries of departmental employees.

Assists in auditing payroll documents for accuracy.

Answers routine questions from employees and the general public regarding payroll policies and procedures.

Compiles statistical data from payroll documents for budget forecasts and project projections.

Controls computer programs and maintains computer files that are used in payroll processing cycle.

Maintains leave accounting records; prepares file maintenance adjusting and correcting records; and advise employees and/or assist area timekeeper in resolving problems in leave balances.

Assists employees in filing necessary documents for various benefits.

Posts time cards as to number of hours worked.

PAYROLL AND BENEFITS ASSISTANT 2 - WORK EXAMPLES

Reconciles departmental budget control sheets, preparing summaries of status for supervisor.

Guides the activities of other personnel engaged in payroll-related operations.

Prepares and submits federal and state tax and employee benefit reports.

Posts time cards as to number of hours worked.

Computes overtime salaries, night and weekend differentials, as well as vacation and sick time compensation for terminated employees.

Adds and reconciles payroll summaries.

Maintains personnel, vacation and sick leave files.

Audits time reports and absence cards.

Proofs or reviews preprinted payroll documents for accuracy.

Submits payroll documents to payroll office.

Receives, sorts and distributes paychecks and earnings statements to employees.

Reviews insurance, pension, and retirement forms for completeness and accuracy.

Processes payroll forms for necessary changes in name, address, status, rates and deductions.

Provides information to employees in answer to inquiries regarding fringe benefits, salary adjustment policies, insurance deductions, etc.

Enter payrolls, contributions, fees, deductions, etc. via computer terminal.

Assists in the debugging of new payroll computer programs.

6. Appellant's position is somewhat less significant from a classification standpoint than the following positions.

a. PBA 2 for DNR's Southern District, held by Ruth Klassy. The reclassification request/report form provided the following summary of Ms. Klassy's duties as a justification for reclassifying the position from PBA 1 to PBA 2:

Ms. Klassy functions as the Southern District Payroll and Benefits Assistant. Since Ms. Klassy began, she has been delegated a wide variety of payroll responsibilities including auditing and input of all time, project

numbers, and payroll, including overtime and shift differential. She also audits and processes all LTE start and ending paperwork [sic], as well as input of all payroll information into the Employee Maintenance Table. Ms. Klassy is responsible for all time and payroll data input, and reconciliation [sic] of variance reports, error corrections, and missing time reports. Over the past year, she has began [sic] responding to questions regarding insurance, leave accounting and other related payroll functions.

The position description shows that the Klassy position receives "general supervision." The Klassy position has a broader range of responsibilities than the appellant in that Ms. Klassy's time and payroll functions apply to all permanent, seasonal and LTE employees in the district. Ms. Klassy has greater responsibility than the appellant in terms of correcting errors and she also responds to questions regarding fringe benefits such as insurance.

b. PBA 2 for DNR's Northwest District, held by Marie Sapp. The reclassification request/report form included the following information as a justification for reclassifying the Sapp position from PBA 1 to PBA 2:

Since this position was last reviewed the incumbent has assumed a greater and more independent role in the handling of pay, leave, benefit and LTE activities within the district. This has included evaluating pay eligibility given the various bargaining units and non-represented pay provisions as well as full responsibility for district payrolls, leave accounting and LTE processing in the district.

Ms. Sapp's position description shows that she spends 38% of her time performing worker activity A7:

Receive, sort and audit time reports for all employees and determine eligibility for pay according to union contracts and Manual Code. Gives time reports with supplemental pay and/or corrections to Data Entry Operator for keying and generation of report ("Payroll Reporting from Time Reports"). Verifies time report information to report for keying accuracy.

Ms. Sapp also provides 10% of her time providing information to employees regarding fringe benefits. The Sapp position has a broader range of responsibilities than the appellant in that Ms. Sapp's time and payroll functions apply to all permanent, seasonal and LTE employees in the district. Ms. Sapp has greater responsibility than the appellant for correcting errors and she also responds to questions regarding fringe benefits such as insurance.

c. PBA 2 for DNR's Southeast District, held by Jean Flasch. The position summary on Ms. Flasch's position description reads:

This position is responsible for processing the District's payroll, maintaining leave accounting records, and answering routine questions from em-

ployees regarding payroll policies and procedures. Under general supervision of the finance Supervisor, this position requires making independent decisions concerning the application of a variety of rules, policies and procedures.

One of Ms. Flasch's duties is to "[r]econcile timesheets with payroll records to determine differential and overtime hours to be paid." In contrast to the appellant, Ms. Flasch's payroll responsibilities apply to all employees within her district.

d. PBA 2-Confidential for DNR's Lake Michigan District, held by Mary Hanson. According to her position description, Ms. Hanson prepares "both Standard and Non-Standard district payrolls" which requires her to "[c]ompute and verify overtime credits and non-standard payroll reporting information according to administrative rules and various union contract agreements for all qualifying personnel, LTE and Seasonal Employees (approx. 500)." In contrast to the appellant, Ms. Hanson's payroll responsibilities apply to all employees within her district.

7. Appellant's position is better described by the PBA 1 definition than the PBA 4 definition and is more appropriately classified as PBA 1 than PBA 2.

CONCLUSIONS OF LAW

1. This matter is properly before the Commission pursuant to §230.44(1)(b), Stats.

2. Appellant has the burden of proving by a preponderance of the evidence that respondents erred in denying the request to reclassify her position from PBA1 to PBA2.

3. Appellant has not sustained her burden of proof and it is concluded that respondents did not err in denying the request to reclassify the appellant's position from PBA1 to PBA2.

OPINION

An important aspect of this case is the level of supervision provided to the appellant by Ms. Hollister. The class specifications assign "general supervision" to the PBA 1 level and "direction" to the PBA 2 level. The respondent contends that the reference in the appellant's position description that the appellant works under "general supervision" is a strong factor in support of classifying her position at the PBA 1 level. The problem with this argument is that it fails to distinguish between the definition of "general supervision" which is found on the face of the position description and the definition found in the position standard. Finding 4 sets forth the definition in the position description. Ms. Hollister of-

ferred testimony that supports the conclusion that this is the definition of "general supervision" which applies to the appellant:

Q. Could you give me a brief description or narrative as to how you supervise Ms. Katzmark?

A. Currently when the mail is received in our office Ms. Katzmark sorts it out in the unit and she takes directly the duties that are involving her; such as, if there are start papers in there she will pull those out and she will go ahead and process them. She does not work closely with me, she only comes to me for things that need clarification. I do not do a thorough review on all of her work, it's just on some parts of, let's say, payroll where I'm involved. It's kind of a check and balance system.

* * *

Q. What sort of things would she have to submit to you for approval?

A. Any leave changes that she would see on our permanent employees she submits to me for approval and also for my sending in for correction.

Q. What's a leave change?

A. As we talked about, our leave information is kept on a DOA system, and what that means is it's keyed here at the district by one of our other employees and then it comes out on a bi-weekly computer run. Noriko takes that computer run and checks to make sure that everything that was supposed to be keyed is keyed and is keyed properly. And as she notes discrepancies then she reports those to me.

While the position description establishes "general supervision" as the *least* supervision among three categories,¹ the PBA position standard establishes the same term as the *most* supervision among four levels.² As between the terms "general supervision" and "direction" used in the PBA position standard, the appellant clearly does not receive "general instructions with respect to the details of most assignments." The supervision provided the appellant by Ms. Hollister is more consistent with the term "direction."

While the level of supervision provided to the appellant is a factor in favor of classifying her position at the PBA 2 level, other aspects of the position standards support, on balance, classification at the PBA 1 level. The appellant performs all of those payroll functions specifically identified as part of the PBA 1 definitional statement: She assists higher level personnel, i.e. her supervisor, in the production of LTE payrolls, in the completion

¹The three levels, from most to least supervision, are close supervision, limited supervision and general supervision.

²The four levels, from most to least supervision, are general supervision, direction, general direction and administrative direction.

and review of payroll turnaround documents according to standard procedures and in the maintenance of leave accounting records. However, the PBA 2 definition refers to performing "a full range of payroll and fringe benefit activities" and states that employees at the PBA 2 level "are expected to be knowledgeable enough to orient new employees to the fringe benefits provided by the employer and answer questions from existing employees regarding new or changing fringe benefit provisions." The appellant has not been given the responsibility to perform payroll functions for anything other than LTE positions except to the extent she audits bi-weekly leave accounting reports.³ When she finds a discrepancy between leave slips and the bi-weekly computer run, it is Ms. Hollister who initiates corrective action. The appellant does not provide information regarding fringe benefits except to the extent she answers questions about leave balances, overtime and comp time. She clearly does not orient new employees about fringe benefits or explain changes in fringe benefits to existing employees.

The appellant's duties fit better within the work examples described for the PBA 1 level in terms of reviewing personnel action forms or turnaround documents for accuracy, answering routine questions, posting time cards⁴ and maintaining leave accounting records and assisting in resolving problems in leave balances. The appellant performs some aspects of some of the work examples listed under the PBA 2 heading but, for the most part, she does not perform the full activity described in the work example.

The appellant's work is better described by the definition of "routine" than that of "moderate difficulty" found in the PBA 1 and 2 definitional statements, respectively. The appellant's work is "usually repetitive" and the evidence does not indicate that she "is confronted with a variety of breadth of duties susceptible to different methods of solution."

While the level of supervision does support a finding that the appellant performs at the PBA 2 level, on balance, the appellant has not established that the underlying decision to classify her position at the PBA 1 level was incorrect. The appellant's responsibilities can be differentiated from the PBA 2 level in terms of the variety of the work she performs and the complexity, in terms of the general lack of responsibility in the fringe benefits area and the fact that the appellant does not have to deal with the payroll policies, contractual provisions and interpretations related to permanent employees.

³According to Ms. Hollister's deposition, the appellant does perform input, reporting, auditing and reconciling activities within the context of those areas of responsibility which have been assigned to her. Because of the limited scope of her areas responsibility the overall complexity of these activities is reduced.

⁴This work example is also listed under the PBA 2 heading.

There were no comparable positions identified at the PBA 1 level. The appellant's duties can be readily distinguished in terms of variety and complexity from the Klassy and Sapp positions and, to a somewhat lesser extent, from the Flasch and Hanson positions.

This is a close case with evidence supporting the contentions of both sides. However, as explained above, the Commission concludes that the appellant has not sustained her burden of persuasion.

ORDER

The respondent's decision reclassifying the appellant's position to the Payroll and Benefits Assistant 1 level is affirmed and this appeal is dismissed.

Dated: April 17, 1992

STATE PERSONNEL COMMISSION


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KMS:kms


DONALD R. MURPHY, Commissioner


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