

STATE OF WISCONSIN

PERSONNEL COMMISSION

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EUGENE MINCY &
BRIDGET EMERY, et al.,

Appellants,
Complainant,

v.

Secretary, DEPARTMENT OF
EMPLOYMENT RELATIONS,

Respondent.

Case Nos. 90-0229, 0257-PC

* * * * *

DECISION
AND
ORDER

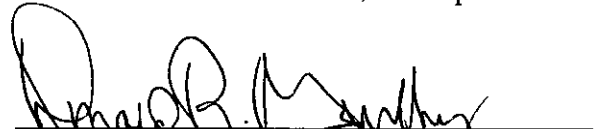
A proposed decision and order was issued by the hearing examiner in the above matters on June 28, 1991. On July 29, 1991, appellant Eugene Mincy requested that the proposed decision be rescinded because it was "inappropriate and incorrect" and asked that the hearing examiner be "disqualified "

After having considered the written materials filed by both Mr. Mincy and by the respondent, the Commission concludes that there is no basis on which to disqualify the examiner.

The Commission adopts the proposed decision and order as its final decision and order in these matters.

Dated: August 28, 1991 STATE PERSONNEL COMMISSION


LAURIE R. McCALLUM, Chairperson


DONALD R. MURPHY, Commissioner


GERALD F. HODDINOTT, Commissioner

KMS/gdt/2

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Case No. 90-0229-PC
Case No. 90-0257-PC

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EUGENE MINCY &
BRIDGET EMERY, et al.,

Appellants,

v.

Secretary, DEPARTMENT OF
EMPLOYMENT RELATIONS,

Respondent.

Case Nos. 90-0229, 0257-PC

PROPOSED
DECISION
AND
ORDER

These matters are before the Commission as appeals from reallocation decisions. Two letters of appeal were filed with the Commission. The first, assigned Case No. 90-0229-PC, was signed by Eugene Mincy. The second letter was signed by eight persons including Bridget Emery, Mr. Mincy and Annette Newton. The matters were consolidated for a prehearing conference. The prehearing conference report issued on November 8, 1990, indicates that the parties agreed to open a separate case file for Ms. Newton (Case No. 90-0400-PC) in light of the different factual underpinnings to her claim. The parties also agreed to the following issues for hearing:

Issue A (relating to the positions held by Bridget Emery and Lauren Thoenke)

Whether respondent's decision to reallocate appellants' positions from Audit Specialist 3 in PR1-11 to Revenue Auditor 2 (RA2) in PR1-12 was correct.

Subissue: Whether appellants' positions are more appropriately classified as an RA2, RA3, RA4, RA5, Revenue Tax Specialist 1, or Revenue Tax Specialist 2.

Issue B (relating to the positions held by Eugene Mincy, Melvin Heiser, Richard Huntington, Ronald White and Carl Hoel)

Whether respondent's decision to reallocate appellants' positions to Revenue Auditor 3 (RA3) in PR1-13 was correct.

Subissue: Whether appellants' positions are more appropriately classified as RA3, RA4, RA5, Revenue Tax Specialist 1, or Revenue Tax Specialist 2.

FINDINGS OF FACT

1. Appellants are all employees of the Fiduciary, Inheritance and Gift (FIG) Tax Office Audit Section of the Inheritance and Excise Tax Bureau in the Division of Income, Sales, Inheritance and Excise Taxes, Department of Revenue (DOR).

2. The appellants' immediate supervisor is Patrick Lyons, chief of the FIG section.

3. The general duties of the FIG section are to conduct office (in contrast to field) audits of fiduciary, decedent's income, inheritance and gift tax returns and to issue income tax clearances, releases of inheritance tax liens and certificates determining inheritance tax.

4. In 1990, the Department of Employment Relations (DER) carried out a classification survey of tax program-related positions in the Department of Revenue. The survey was conducted in order to replace 20 year old class specifications which had caused difficulties in recruitment, compensation and re-classification and in order to reflect significant changes in technology. The survey process utilized what is referred to as a qualitative evaluation system (QES) which is based on the application of various factors to individual duties.

5. DOR summarized the survey methodology as follows:

Information Gathering

Information was gathered by sending out survey questionnaires to 95 individuals selected by the Divisions involved in the survey. The information gathered was used to gain a better insight into the different compensable factors used to evaluate positions. These factors include the knowledge required to perform the responsibilities of the position; the complexity of the duties and responsibilities performed; the consequence and nature of errors; the impact of actions taken; the discretion a position exercises; the personal contacts made by the position; the physical effort required to perform the duties and responsibilities of the position; the hazards of the working environment; and the supervisory responsibilities of a position.

After the questionnaires were completed, Revenue and Department of Employment Relations staff interviewed the individuals who completed questionnaires to verify information and to obtain additional information which may have been overlooked initially.

After the interview process was completed, composites were developed and distributed to all employees in the job group. A job group consists of positions having similar duties and responsibilities. Job groups were mutually established by those Divisions involved in the survey.

Rating Process

The composites were rated using numerical benchmarks statistically developed with the Department of Employment Relations. In addition, each composite was rated using the compensable factors identified above.

To ensure the validity of the rating process, a group of nine acknowledged program experts rated the composites. The rating panel consisted of:

Jerry Pionkowski, Administrator, Division of Income, Sales,
Inheritance, and Excise Tax
Bob Zellner, Chief, Excise Tax Field Audit Section
Jim Wise, Former Chief, Office Audit Section
Bob Steffes, Director, Bureau of Utility and Special Taxes
Arthur Arntsen, Supervisor, Madison District Field Audit
Jim Haugen, Chief, Central Compliance Section
Ron Danielski, Chief, Field Compliance Section
Diane Hardt, Director, Processing Bureau
Clay Seth, Director, Appellate Bureau

The whole job methodology of position analysis was not used for this survey. Therefore, positions were not compared internally.

Data Analysis

Following the rating process, the data was given to the Department of Employment Relations where a statistical analysis was conducted. This data was then analyzed to test inter- and intra-rater reliability. The ratings were then used along with compensation data to assign jobs to pay ranges and to develop classification specifications.

Classification Specification Development

Classification specifications were developed by grouping similar jobs at the same level....

Compensation Analysis

Throughout the survey, compensation data was gathered based on a comparison of key benchmark jobs in the Department of Revenue to their appropriate private and public sector market counterparts. This market data was used by the Department of

Employment Relations to assign pay ranges to our new classifications.

Allocation of Positions

After classification specifications were developed we proceeded to assign each position to an appropriate classification and pay range. Each employe was then informed of the personnel transaction through a reallocation notice and updated position description.

6. The raters rated each composite in terms of each of the compensable factors or subfactors. The numerical rating system was based upon a series of "degree level definitions" which differentiated various levels for each of the factors. The raw numerical ratings were then run through a computer program which grouped the composite positions based on the total points awarded by the rating panel and on outside labor market pay information. These groupings then served as the basis for developing the class specifications.

7. The appellants' duties are, for the most part, accurately described in their position descriptions which state that the appellants spend 80% of their time on Goal I and 15% on Goal V:

I. Closing Estates and Trusts

A. Audit of Wisconsin inheritance tax returns.

A1. Determine that all assets of the decedent are disclosed and are properly reportable on the return.

A2. Analyze and review appraisal reports to assure that the valuation of closely-held corporation stock and real estate were determined pursuant to generally accepted accounting principles and standard appraisal procedures.

A3. Verify that distributions to the beneficiaries are made pursuant to decedent's will or the intestate laws of Wisconsin.

A4. Verify that actuarial computations of life and remainder interests are based on tables and methods designated by the Department.

A5. Examine the deductions claimed to assure that such deductions are allowable under Chapter 72 of the Wisconsin Statutes.

A6. Resolve audit disclosed problems through correspondence, office conferences, and telephone communications.

A7. Adjust inheritance tax return as appropriate. Prepare audit worksheets.

B. Audit of individual income tax returns of decedents and fiduciary income tax returns of estates.

B1. Review assigned file to determine that all incomes and deductions are reported in accordance with the laws, rules, and regulations of the Internal Revenue Code, the income tax statutes of the State of Wisconsin, and federal and Wisconsin case law.

B2. Correspond with the personal representative of the estate or the estate's attorney on any items that may need clarification or documentation.

B3. Determine that all distributions of income to the beneficiaries have been made in accordance with the decedent's will and local law.

B4. Resolve audit disclosed problems.

B5. Prepare assessment or refund worksheets as appropriate.

* * *

V. Taxpayer assistance and miscellaneous.

8. Inheritance tax returns (Form 101's) are, on receipt by DOR, coded by clerical staff into two categories. Those returns which list a Wisconsin net taxable estate of less than \$400,000 are distributed to one of the appellants who then conducts a brief review of the return. This review is referred to as a "superaudit." If the auditor determines that the return does not raise any complex problems, the auditor issues a closing certificate which states that the Wisconsin inheritance tax liability for the estate has been settled. However, if the auditor concludes that the return should be more closely audited, s/he will identify it for a complex audit (8AU) and will request related income or other tax files from elsewhere within DOR. The inheritance tax return is retained and a complete audit is performed by the same auditor to whom the file was initially distributed, as time permits.

9. Inheritance tax returns which list a Wisconsin net taxable estate of more than \$400,000 go to Gloria Stange who in turn distributes them to herself or three other auditors within the FIG office: Barbara Kneer (RA4), Dean Whiting (RA4) or Dan Stencel (RA6), with Ms. Kneer and Mr. Stencel receiving

those files raising the more complex issues of valuation. All of these returns are subjected to a complex audit.

10. When a return is assigned to a particular auditor, that case remains with that auditor until it is completed unless a complex valuation issue arises, in which case the file may be reassigned to Ms. Kneer or Mr. Stencel. Otherwise, reassignment of cases only occurs when an auditor leaves the position.

11. There is no direct relationship between the size of the taxable estate and the complexity of the audit and of the various tax issues which are generated from a particular return. However, larger estates tend to be more complex and raise more complex issues than smaller estates.

12. Ms. Emery began work as a FIG auditor at the end of January of 1990. Ms. Thoemke was hired in May of 1990. For the first few months of their employment they went through a training program and their work was checked by another auditor. Once this initial period is over, a new auditor has the same authority and independence as the other auditors. However, as a practical matter, a new auditor still requires more time to perform the superaudit function and will frequently ask other auditors for assistance when questions arise. At the time their positions were reviewed as part of the survey process, Ms. Emery and Ms. Thoemke were either in the training program or were still learning their responsibilities so that they frequently sought assistance from their co-workers and supervisor.

13. The more experienced appellants, i.e. all of the appellants other than Ms. Thoemke and Ms. Emery, worked with very little supervision of their work, had the responsibility to determine the scope of the audits they performed and had the authority to settle disputes without review.

14. Ms. Stange serves a leadworker in the areas of fiduciary and inheritance tax areas as well as assigning the larger estate returns. Ms. Stange also approves all inheritance, gift and income tax refunds that are generated by the other members of the audit staff.

15. The newly promulgated Revenue Auditor classification specifications include the following language:

B. Inclusions

This series encompasses professional positions located within the Department of Revenue which examine and audit tax returns, credit claims, and financial records of individuals, partnerships, corporations, and fiduciaries for the proper application of the Internal Revenue Code and Wisconsin tax laws. Positions allocated to this series examine and conduct office or field audits of the tax returns, credit claims, and financial records of individuals, municipalities, corporations and fiduciaries for the proper application of the Internal Revenue Code and Wisconsin tax laws; acquire additional information from taxpayers; prepare assessments and refunds; handle appeals and taxpayer complaints; and assist in state aid and/or tax program updates and improvements.

* * *

D. Entrance and Progression Through This Series

Employees typically enter allocation patterns within this classification series by competitive examination for entry-level positions. Progression to the developmental and objective levels within each allocation pattern will typically occur through reclassification. Progression to the advanced levels will typically occur by competition. The majority of a position's duties and responsibilities must be recognized in the classification definition in order for the position to be assigned to that level.

E. Classification Factors

Individual position allocations are based upon the general classification factors described below:

1. The freedom or authority to make decisions and choices and the extent to which one is responsible to higher authority for actions taken or decisions made;
2. Information or facts such as work practices, rules, regulations, policies, theories and concepts, principles and processes which an employe must know and understand to be able to do the work;
3. The difficulty in deciding what needs to be done and the difficulty in performing the work;
4. The relative breadth, variety and/or range of goals or work products and the impact of the work both internal and external to the work unit;
5. Type of supervision received;
6. Organizational status as it relates to level of responsibility; and
7. The nature and level of internal and external coordination and communication required to accomplish objectives.

F. How to Use This Classification Specification

This classification specification is used to classify professional positions as described under Section B of this classification specification. In most instances, positions included in this series will be clearly identified by one of the classification definitions which follow below in Section II. However, a position may evolve or be created that is not specifically defined by one of the classification definitions. In classifying these positions, it would be necessary to compare them to the classification definitions based on the factors described in Section E of the classification specification.

II. DEFINITIONS

REVENUE AUDITOR 1

This is either entry level Excise Tax Field Auditor, entry level individual Office Auditor, Motor Fuel Office Auditor, Nonfiler Auditor, entry level General Purpose Government Specialist, or entry level Taxing Jurisdiction Specialist work.

* * *

REVENUE AUDITOR 2

This is either developmental level Excise Tax Field Auditor, developmental Individual Office Auditor, entry level Corporation Office Auditor, entry level FIG Auditor, developmental level General Purpose Government Specialist, developmental level Taxing Jurisdiction Specialist, or entry level Transfer Fee Audit Specialist work. Positions allocated to this level function as : 4) entry level FIG Auditor, responsible for auditing individual income tax returns, fiduciary income tax returns, inheritance tax returns, and gift tax returns so that the income tax and inheritance tax closing certificates can be issued; shelf-auditing current fiduciary income tax returns of estates and trusts files; and providing taxpayer assistance. Work is performed under close supervision

REVENUE AUDITOR 3

This is either objective level FIG Auditor, objective level Excise Tax Field Auditor, objective level individual Office Auditor, developmental level Corporation Office Auditor, entry level Field Auditor, objective level Excise Tax Office Auditor, advanced developmental level General Purpose Government Specialist, or developmental level Transfer Fee Audit Specialist work. Positions allocated to this level function as: 1) objective level FIG Auditor, responsible for performing the smaller and less complex FIG audits; and performing work under general supervision

REVENUE AUDITOR 4

This is either advanced level FIG Office Auditor, entry level Valuation FIG Auditor, advanced level Excise Tax Field Auditor, advanced level Individual Office Auditor, objective level Corporation Office Auditor, developmental level District Field Auditor, objective level Transfer Fee Audit Specialist; entry level Gross Revenue and Ad Valorem Field Auditor; objective level General Purpose Government Specialist, or objective level Taxing Jurisdiction Specialist work. Positions allocated to this level function as: 1) advanced level FIG Office Auditor, responsible for performing the larger and more complex FIG audits; and performing work under general supervision

REVENUE AUDITOR 5

This is either objective level Valuation FIG Auditor, Excise Tax Field Audit Selector/Reviewer, entry level Large Case Field Auditor, objective level District Field Auditor, State and Local Finance Financial Data Auditor, Shared Revenue Auditor, developmental level Gross Revenue and Ad Valorem Field Auditor, or advanced level Transfer Fee Audit Specialist work.

REVENUE AUDITOR 6

This is either advanced level Valuation FIG Auditor [work]

16. The newly promulgated Revenue Tax Specialist classification specifications include the following language:

B. Inclusion

This specification applies only to those professional positions with responsibilities related to technical research, investigation and analysis; investigations of resident and nonresident corporations, corporate officers, partnerships and individuals; design, development and implementation of tax systems; developing, coordinating and administering training programs; and administering ad valorem and gross revenue tax programs.

C. Exclusions

This classification specification excludes the following types of positions:

1. Positions which perform income tax audits.
2. Supervisory, confidential or management positions as identified in s. 111.81 Stats.

3. All positions which are more appropriately identified by other classification series.

* * *

II. DEFINITIONS

REVENUE TAX SPECIALIST 1

This is either experience[d] entry or objective level professional work conducting technical investigations, analysis and studies related to income, corporate franchise, withholding, sales/use, gift, inheritance and excise tax programs; investigating business activities of resident and nonresident corporations, partnerships and individuals to detect violations and enforce tax laws; coordinating the design, development, analysis, implementation and maintenance of changes for the department's sales, withholding and/or delinquent tax systems; or developing, coordinating and administering technical training programs. Positions allocated to this class may function [in] one of the following capacities: 3) positions allocated to this class as entry level perform technical research, investigate, analyze and conduct studies related to income, corporate franchise, withholding, sales and use, gift, inheritance and excise tax programs. These positions are typically located in the Technical Services Section of the Income, Sales, Inheritance and Excise Tax Division. Work is performed under close supervision. 4) Positions allocated to this class as experienced entry level are responsible for developing, coordinating and administering technical training programs for Income, Sales, Inheritance and Excise Tax employees. Work is performed under limited supervision.

REVENUE TAX SPECIALIST 2

This is experienced entry, progression (developmental) or objective level work conducting complex technical investigations; analysis and studies related to income, corporate, franchise, withholding, sales/use, gift, inheritance and excise tax programs; and/or developing, coordinating and administering technical training programs for Income, Sales, Inheritance and Excise Tax employees. Positions allocated to this class may function in one of the following capacities: 1) Positions allocated to this class as an objective (full performance) level are responsible for developing, coordinating and administering technical training programs for Income, Sales, Inheritance and Excise Tax employees. This training includes preparing lessons, problems and quizzes in areas such as Wisconsin and federal individual income tax law. These positions also coordinate small business tax workshops, and conduct speaking engagements for tax practitioner workshops. Work is performed under general supervision; 2) Positions allocated to this class as developmental level are typically located in Technical Services and are responsible for conducting technical investigations, analysis and studies related to income, corporate

franchise, withholding sales/use, gift, inheritance and excise tax programs. Positions allocated to this class respond to complex technical inquiries, perform research of law, court cases and department policies and procedures plus analyze and draft legislation and administrative rules....

17. Pursuant to the survey, and effective June 3, 1990, the positions held by appellants Emery and Thoemke were reallocated to the RA 2 level while the positions held by appellants Mincy, Heiser, Hoel, Huntington and White were reallocated to the RA3 level. On the same date, the Kneer, Stange and Whiting positions were assigned to the RA4 level and the Stencil position was placed at the RA6 level.

CONCLUSIONS OF LAW

1. This matter is properly before the Commission pursuant to §230.44(1)(b), Stats.
2. The appellants have the burden of establishing the respondent's reallocation decisions were incorrect.
3. The appellants have not sustained their burden of proof.
4. The respondent's reallocation decisions were not incorrect.

OPINION

In a classification appeal, the Commission must analyze the duties and responsibilities of a position and determine which of the various classifications at issue best describe those duties.

The appellants in the present cases all serve as FIG Office auditors, although appellants Thoemke and Emery had, at the time of the reallocation decision, served in that capacity for no more than four months. The appellants effectively acknowledged the accuracy of their position descriptions. They contended that the amount of time they spent on certain goals might be inaccurate by a matter of a few percentage points. However, these minor variances, if established, would have no effect on proper classification of the majority of their duties.

The Revenue Auditor class specifications clearly differentiate FIG auditor positions with no special valuation expertise or assignments into three levels; entry, objective and advanced. The specifications distinguish the ob-

jective and advanced levels in terms of the size and complexity of the audits performed. The fourth allocation in the RA 2 definition refers to entry level FIG Auditor and includes a summary of the major goals that are listed in the appellants' position descriptions (finding 7). The first allocation in the RA3 definition refers to "objective level FIG Auditor, responsible for performing the smaller and less complex FIG audits" and the first allocation in the RA4 definition refers to "advanced level FIG Office Auditor, responsible for performing the larger and more complex FIG audits." The RA 3 and 4 allocations both refer to performing work "under general supervision" while the entry level FIG audit allocation in the RA2 definition is to be performed "under close supervision."

The system utilized by the FIG section for assigning inheritance tax returns for audit is summarized in findings 8 and 9. For many years, the office has relied on an arbitrary figure of \$400,000 for differentiating larger estates from smaller estates. Although there is no direct relationship between estate size and complexity of the issues raised by an audit, evidence established that the larger estates tend to more frequently raise complex audit problems.

Given that the FIG section assigns the larger (and therefore more likely to be complex) audits to Ms. Stange, Mr. Whiting, Ms. Kneer and Mr. Stencel, it cannot be said that the appellants are receiving the "larger and more complex FIG audits" as required under the first allocation in the RA4 definition. If the appellants' positions were to be allocated to the RA4 level, all of the auditors in the section would be categorized as getting the "larger and more complex" files and there would be no one to audit the smaller and less complex files. This result would clearly be illogical.

If the Department of Revenue did not attempt to differentiate between the size and complexity of files, the distinction set forth in the class specifications between objective and advanced level work would become meaningless. However, the FIG section clearly does have a system to distinguish between the size and complexity of the files assigned to its auditors. Even though the system relied upon imperfectly distinguishes between estates in terms of their size and complexity, it still has a rational basis and cannot be ignored by the Commission for classification purposes. The Commission recognizes that due to the arbitrariness of the \$400,000 line of demarcation, the appellants may audit a gross estate with assets in excess of \$1,000,000 but which has significant li-

abilities to offset the assets and will also encounter some very complex estates with a net value of less than \$400,000. However, it cannot be said that the majority of the appellants' duties are the "larger and more complex FIG audits" as required by the RA4 definition.

Two of the appellants, Ms. Emery and Ms. Thoemke, were allocated to the RA2 level based on the determination that they had not yet advanced to the objective level. Ms. Thoemke had worked as a FIG auditor for less than one month before the effective date of the reallocation decision. Ms. Emery had worked as a FIG auditor for approximately four months prior to the effective date. The RA specifications note that the movement from entry level to objective level is a progression which will normally occur by reclassification. A key distinction between the RA2 and RA3 level is in the level of supervision received by the incumbent. By June 3, 1990, Ms. Emery was being assigned the same work as the more experienced appellants. However, she was expected to ask more questions of her supervisor and her co-workers in order to complete her work. Ms. Emery testified that she was still asking approximately two questions a day of Mr. Mincy in March of 1991, nearly 10 months after the effective date of the reallocation decision. Given the increased assistance provided to Ms. Emery, it cannot be said that she was performing at the objective level and with "general supervision" during the beginning of June of 1990.¹ Ms. Thoemke had not even received the basic 6 weeks of income tax training as of June 3rd, so she clearly had not advanced beyond the entry level on that date.

The other appellants argue that they worked with such independence that it could not be said that Mr. Lyons provided them with the general supervision specified at the RA3 level. One problem with this argument is that the RA4 allocation for advanced FIG audit work also refers to general supervision.

The statements of issue also refer to various levels in the Revenue Tax Specialist series. These specifications exclude positions which perform income tax audits. None of the language in the "inclusions" section of the RTS specification (finding 16) includes the appellants' duties. In addition, the specific

¹In addition, §3.015(3), Wis. Adm. Code provides that an incumbent may not be regraded "[u]ntil the incumbent has performed the permanently assigned duties and responsibilities for a minimum of 6 months." Ms. Emery had not worked in the position for 6 months so she was ineligible to be regraded.

allocations at the RTS 1 and 2 levels which are broad enough to include fiduciary, inheritance or gift tax responsibilities refer to performing technical research, conducting studies or developing training programs. These responsibilities are clearly distinct from the audit responsibilities assigned to the appellants. Finally, the appellants' positions have been clearly identified in the RA series. Therefore, the appellants' positions are not properly classified in the RTS series.

The appellants also raise issue with the composition of the rating panel and contend that the procedure used in the survey resulted in erroneous evaluations by the panel which in turn caused placement in "the wrong cluster and hence a lower class level than should have been the case." (Brief, page 8). Assuming, arguendo, that the Commission can consider the appellants' contentions, the record is insufficient to support a conclusion that the ratings awarded to the appellants' positions, vis-a-vis other positions included in the survey, were somehow erroneous. The record does not include the actual ratings generated by the members of the rating panel, nor does it include the various composites which were analyzed by the panel. The record also does not include either the degree level definitions relied upon by the panel in rating each position or information as to how the results of the computer program would have been different if one or more of the factor ratings for the FIG auditor composite position were changed. Therefore, there is no evidence in the record on which the Commission could determine whether the raters somehow misinterpreted or misapplied the quantitative evaluation system (QES) factors to the duties performed by the various representative positions. Instead, the appellants offer what amount to whole-job comparisons with various other positions within DOR. It is one thing for an appellant to argue that the rating panel made identifiable rating errors in terms of one or more specified QES factors due to inaccurate information found in a composite. It is another contention entirely to suggest that, when viewed as a whole, the appellant's jobs require more knowledge than certain RA3 or RA4 positions and that, as a consequence, the appellants' positions should be allocated to the RA4 level. In the absence of a showing that there were errors in the conduct of the survey and in order to give any weight to these whole-job comparisons, the Commission would have to reject the entire QES system which served as the foundation for the survey conducted by DER. To do so would place the

Commission in the posture of throwing out DER's survey and developing, from ground level, another structure for classifying the positions involved. This would clearly conflict with DER's responsibility to "establish ... classifications" for the positions in the classified service. §§230.09(1)(intro), (2)(am), Stats.

The appellants' motivation in pursuing these appeals appears to arise from the effect of the survey in reducing a pay range differential with certain other positions within the Department of Revenue. The focus of the Commission's decision has been on the duties assigned to the appellants and how those duties fit within the classification specifications. Pay range assignments are not directly appealable to the Commission. Smetana et al. v. DER, 84-0099, etc.-PC, 8/31/84.

ORDER

The respondents decisions classifying the appellants' positions are affirmed and these matters are dismissed.

Dated: _____, 1991 STATE PERSONNEL COMMISSION

LAURIE R. MCCALLUM, Chairperson

KMS:kms

DONALD R. MURPHY, Commissioner

GERALD F. HODDINOTT, Commissioner

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