

U.S. Office of Personnel Management
Division for Human Capital Leadership & Merit System Accountability
Classification Appeals Program

Philadelphia Field Services Group
600 Arch Street, Room 3400
Philadelphia, PA 19106-1596

Classification Appeal Decision
Under section 5112 of title 5, United States Code

Appellants: [appellant's names]

Agency classification: Tax Examining Technician
GS-592-7

Organization: Post Processing Operations
[name] Submission Processing
Wage & Investment Operating Division
Electronic Filing Department
Internal Revenue Service
Department of the Treasury
[location]

OPM decision: Tax Examining Technician
GS-592-7

OPM decision number: C-0592-07-02

/s/ Robert D. Hendler

Robert D. Hendler
Classification Appeals Officer

December 24, 2003

Date

As provided in section 511.612 of title 5, Code of Federal Regulations (CFR), this decision constitutes a certificate that is mandatory and binding on all administrative, certifying, payroll, disbursing, and accounting officials of the government. The agency is responsible for reviewing its classification decisions for identical, similar, or related positions to ensure consistency with this decision. There is no right of further appeal. This decision is subject to discretionary review only under conditions and time limits specified in the *Introduction to the Position Classification Standards* (PCS's), appendix 4, section G (address provided in appendix 4, section H).

Decision sent to:

PERSONAL

[appellant's names and addresses]

[name]

Chief Steward

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[address and location]

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Introduction

On July 25, 2003, the Philadelphia Field Services Group of the U.S. Office of Personnel Management (OPM) accepted a classification appeal from Ms. Leslie Nollet and Ms. Robyn Horn. They occupy identical additional (IA) positions. The positions are currently classified as Tax Examining Technician, GS-592-7. The appellants believe that their positions (hereinafter referred to as position) should be classified at a higher grade. We received the agency appeal administrative report on August 20. The positions are in the Post Processing Operations, [name] Submission Processing, Wage & Investment (W&I) Operating Division, Electronic Filing Department, Internal Revenue Service (IRS), Department of the Treasury, [location]. We have accepted and decided their appeal under section 5112 of title 5, United States Code (U.S.C.).

General issues

In a letter dated June 30, 2003, submitted by a union official on the appellants' behalf, the union asked to appeal a desk audit conducted by the agency because it did not take into account a majority of the duties performed by the appellants. The request said that the point score credited was incorrect and was not matched to the correct position description (PD) because the work performed was covered by other PD's enclosed with the letter (Electronic Filing Specialist, GS-301-7/11, without PD number; Tax Examining Technician, GS-592-8, SPD # [number]; Computer Assistant, GS-335-9, MPD # [number]; and Computer Assistant, GS-335-8, MPD # [number], which is a career ladder position to MPD # [number]). Parts of each PD were highlighted and/or underlined to show functions performed by the appellants. In a letter dated July 10, 2003, the appellants officially designated a union official to act as their representative. The appellants provided additional information on their duties and responsibilities, the last of which we received on October 14 prior to our conducting a telephone audit with them.

By law, we must classify positions solely by comparing their current duties and responsibilities to OPM PCS's and guidelines (5 U.S.C. 5106, 5107, and 5112). Other methods or factors of evaluation are not authorized for use in determining the classification of a position, such as comparison to positions that may or may not have been properly classified, e.g., the PD's submitted by the union as part of its appeal rationale. Because our decision sets aside all previous agency decisions, the appellants' concerns regarding their agency's classification review process are not germane to this decision.

The appellants' rationale largely relies on the description of work in other PD's because they believe that they have taken over duties previously assigned to and performed by the occupants of higher graded positions. A PD is the official record of the major duties and responsibilities assigned to a position by an official with the authority to assign work. A position is the duties and responsibilities that make up the work performed by an employee. Position classification appeal regulations permit OPM to investigate or audit a position and decide an appeal on the basis of the actual duties and responsibilities assigned by management and performed by the employee. An OPM appeal decision grades a real operating position, and not simply the PD. Therefore, this decision is based on the actual work assigned to and performed by the appellants.

Important to the appellants' rationale is that the change in program procedures and the tasking of new functions, e.g., e-help services added to e-filing suitability responsibilities, should support the upgrading of their position. The assigning of more or different work, however, does not necessarily mean that the additional work is more difficult and complex. In addition, each grade level represents a band of difficulty and responsibility. Performing more difficult work than previously performed may still continue to fit within and support the same grade level previously credited to the position.

Implicit in the appellants' rationale is a concern that their position is classified inconsistently with other positions. Like OPM, the appellants' agency must classify positions based on comparison to OPM PCS's and guidelines. Section 511.612 of 5 CFR requires that agencies review their own classification decisions for identical, similar, or related positions to ensure consistency with OPM certificates.

The PD's provided in support of the appellants' rationale contain some duties that parallel work performed by the appellants. However, these duties are taken out of the context of those documents since they contain other duties that are substantially different from those assigned to the appellants. For example, the GS-301 PD includes responsibility for planning and implementing program marketing campaigns and assisting in preparing news releases, newsletters, brochures, and other program publications. These programmatic functions are materially different from the purpose of individual e-filer contacts typical of the appellants' work.

The GS-335 PD's have segments highlighted that deal with identifying and analyzing data transaction processing errors. While the appellants perform similar work in dealing with the e-help transactions, they do so as system users. The primary and paramount work that controls classification of both the GS-335 PD's to the Computer Clerical and Assistant series is sufficient knowledge of information technology to perform such duties as formulate solutions to programming problems and data recovery. These functions are not vested in the appellants' organization or their position.

Position information

The appellants work in the e-file program in which tax returns are filed electronically. The record shows that they currently spend approximately 75 percent of their time on the suitability program. The appellants perform two major program functions: conducting a tax compliance check on people applying to e-file taxes and conducting annual compliance reviews for approved filers to determine whether they can remain in the program. Performing these components requires knowledge of tax system processes and procedures in order to understand underlying compliance issues, e.g., defaults, late fees, penalties, timeliness of tax deposits; what the IRS accepts as reasonable cause in responding to these issues; and to ascertain the status of actions taken to resolve outstanding compliance issues that affect e-file eligibility.

The appellants also support the Participants Acceptance Testing System (PATS) testing process. PATS is a testing requirement for software developers and transmitters who wish to transmit electronic returns to IRS. The purpose is to ensure that records can be transmitted in correct format and meet IRS electronic filing specifications; that required fields will post to the IRS Master File; and that providers understand and are familiar with the mechanics of e-filing.

The PATS communications test consists of a series of transmissions to test whether these program requirements are met. The participants transmit defined data scenarios to IRS, and the appellants assure that the data sent matches the defined scenarios. When tests reject, the appellants work with the participants in identifying and reviewing the reject codes to determine and resolve the cause of the reject.

They support various other components of the e-file program which include the e-help and e-services. E-help includes a toll free national number with a self-directed menu system that directs callers to the site that can help them resolve their issue. The appellants use a PeopleSoft software system to record the content of help calls received from customers who are experiencing problems filing electronically. They use system prompts to resolve these issues. Similar to PATS testing, they can request data dumps from the EMS system to research reject codes by referring to record layout and file specifications in Publication 1346.

The appellants recently began work implementing e-services, a major e-filing initiative which will offer eight new Web-based business products to customers: (1) Registration through which individuals electronically register to conduct future transactions with IRS electronically; (2) E-file application which will allow tax professionals to file both individual and business returns electronically; (3) Preparer Tax Identification Number (PTIN) which will allow submission of Form W-7 electronically; (4) Indirect Channel Management which will permit Web-based marketing of e-file services; (5) Disclosure Authorization which will allow authorized practitioners to electronically submit TIA/POV requests; (6) Transcript Delivery Service which will allow authorized electronic customers direct access to taxpayer information or to have taxpayer information delivered directly to them via fax, postal service, or secure mailbox; (7) Electronic Account Resolution which allows authorized practitioners to submit secure e-mail requests concerning payment tracing, complex refunds, installment contracts, notices of resolution, or account problems; and, (8) TIN matching whereby authorized payers of income subject to backup withholding taxes have the ability to match TIN and name combinations with records available in IRS databases.

The record shows that the PD of record (PD # [number]) is a standard PD (SPD) used service wide and certified as current and accurate by the Associate Director, Policy. When asked to certify the accuracy of the PD, the appellants' immediate supervisor, [name], wrote that the PD was generic and that signing a statement that it was current and accurate "would be somewhat misleading" since "whoever is reading the PD could interpret it as being current and accurate and complete." He wrote that if the question was whether the PD spelled out specifically what duties, knowledge, etc., the individual was expected to possess or perform, the answer would be no. The appellants declined to certify that the PD described the major duties assigned to them, writing that the PD did not address their suitability, e-file, e-help desk, or other e-services functions.

We conducted a telephone audit with the appellants on October 29, 2003, and a telephone interview with their immediate supervisor and unit Lead Tax Examining Technician on November 18. We also conducted telephone interviews with IRS program officials in the suitability, PATS testing, and e-help areas as suggested by the appellants and/or their supervisor to clarify the duties and responsibilities assigned to and performed by the appellants. Based on the audit and interview findings and all information of record furnished by the appellants and their agency, we find that the PD of record does not meet the standards of

adequacy as defined in the *Introduction to the PCS's*, Section III, E. Use of Position Descriptions, as discussed in the Grade determination section of this decision.

Series, title and standard determination

The agency has classified this position in the Tax Examining Series, GS-592, with the title Tax Examining Technician, and graded it by application of the Job Family Standard (JFS) for Clerical and Technical Accounting and Budget Work. Although the appellants did not contest the series and title determination decision, the record shows that they questioned why the title had been changed from Tax Examining Assistant. Issued in 1997, the JFS changed the title of the positions at and above the GS-5 grade level from Assistant to Technician. Based on a careful review of the record, we concur with these determinations.

Grade determination

The GS-0500 JFS uses the Factor Evaluation System (FES), which employs nine factors. Under the FES, each factor level description in a standard describes the minimum characteristics needed to receive credit for the described level. Therefore, if a position fails to meet the criteria in a factor level description in any significant aspect, it must be credited at a lower level. Conversely, the position may exceed those criteria in some aspects and still not be credited at a higher level.

The record shows that the agency provided two evaluation statements for the position of record. The evaluation statement dated October 3, 2002, credits the position with Levels 1-5, 2-3, 3-2, 4-3, 5-3, 6/7-2b, 8-1, and 9-1. An evaluation statement forwarded as an attachment to a June 10, 2003, memorandum to the Field Director, Submission Processing (Andover) containing the desk audit results of the appellants' SPD credited the position with Levels 1-4, 2-3, 3-2, 4-3, 5-3, 6/7-3b, 8-1, and 9-1. The appellants agree with their agency's crediting of Level 2-3, 4-3, 5-3, 8-1, and 9-1. They state that their position should also be credited with Levels 1-5, 3-3, and that their personal contacts have not been evaluated properly. Based on our review of the record, we find that the position is properly evaluated at Levels 2-3, 4-3, 5-3, 8-1, and 9-1 and that the PD of record for those factors is sufficient for purposes of classification and have so credited the position. Our analysis of the remaining factors follows.

Factor 1, Knowledge required by the position

The PD of record states that the employees perform work that involves resolving inquiries regarding tax account issues such as tax delinquency, adjusting taxpayer's accounts, and/or providing general information about general IRS procedures on all types of individual and/or business accounts, which may involve both current and prior year tax rules, regulations, and procedures. In order to perform this work, the PD states that the work requires knowledge of individual and business tax law, IRS manuals (IRM's), the IRS Code (IRC), IRS collection techniques and enforcement actions, regulations, practices, tax forms, notices, bills and other documents to manage sensitive case problems, identify the nature of problems or issues, make adjustments to accounts, and advise the taxpayer of options available for meeting tax obligations. This description implies that the position is responsible for tax account technical issues.

The appellants handle sensitive case problems with regard to suitability determinations in that their determinations of ineligibility directly and substantially affect tax practitioners' livelihood and affect the integrity of the tax filing process. However, the appellants are not responsible for resolving in-depth technical tax account issues such as taxpayer liability and entering into agreements to resolve tax account issues. They do not analyze taxpayer accounts to identify the nature and scope of tax liabilities or similar account issues, make adjustments to accounts or advise taxpayers of options available for meeting tax obligations. They apply knowledge of on-line systems, research tools, and IRS technology to resolve taxpayer procedural issues on e-file/e-service processes; apply established criteria to determine and recommend action on e-filer suitability; apply PATS testing processes and editing criteria, when tests reject, to help participants identify and review the reject codes to determine and resolve the cause of the reject; and perform similar file specifications and record layout error code research as part of their e-help duties.

Level 1-4 work requires in-depth or broad knowledge of a body of accounting, budget, or other financial management regulations, practices, procedures, and policies related to the specific management functions. This includes, for example, knowledge of a wide variety of interrelated steps, conditions, and procedures, or processes required to assemble, review, and maintain complex accounting, budget, or other fiscal transactions, e.g., adjusting tax accounts or processing tax returns involving numerous supporting schedules; reconciling accounts in accounting systems involving extensive subdivision of accounts, frequent and varied adjustments to accounts, or extensive balancing and reconciling of detailed summary accounts. At Level 1-4, knowledge of various accounting, budget, or other financial regulations, laws, and requirements, e.g., tax laws, entitlement rules, documentation requirements, schedules, and deductions is applied to ensure compliance and recommend action. Work at this level also requires knowledge of a variety of accounting and budget functional areas and their relationships to other functions to research or investigate problems or errors that require reconciling and reconstructing incomplete information, conducting extensive and exhaustive searches for required information, or performing actions of similar complexity.

Level 1-4 also includes knowledge of automated accounting and budget systems to reconcile errors that require an understanding of nonstandard procedures or to provide assistance in the development of automated procedures for clerical operations; and/or knowledge of extensive and diverse accounting, budget or other financial regulations, operations, and procedures governing a wide variety of types of related transactions to resolve nonstandard transactions, complaints, or discrepancies, provide advice, or perform other work that requires authoritative procedural knowledge.

The appellants' work compares favorably with Level 1-4. As at that level, the appellants apply in-depth knowledge of a wide variety of e-file/e-service interrelated steps, conditions, procedures, and processes. They use this knowledge as they screen e-filer applications, make initial suitability recommendations, respond to appeals of negative suitability determinations made by co-workers, review vendor tests of e-file software, and deal with other issues requiring the application of an equivalent depth and breadth of knowledge. They must apply an understanding of the processes involved in reviewing, correcting, researching, adjusting, and coding a variety of multiple-page returns with attached schedules. The appellants must understand internal IRS codes to check taxpayer compliance, e.g., the nature and significance of specific penalty codes to determine the level of significance for suitability determination

purposes. This may include contacting revenue agents to review account history and status, particularly for issues that are manually monitored such as installment agreements, e.g., responding to claimed changes in account status by e-filer applicants appealing a negative determination. The appellants must have a practical working knowledge of the nationwide e-file program and subprograms, including suitability, and like Level 1-4 knowledge of individual and business tax laws and entitlements, the sections of the IRM that pertain to e-file work, and the IRC as they relate to the e-file program and sub-programs.

Similar to Level 1-4, the appellants apply knowledge of various automated databases in order to input, access and perform other related steps to obtain data and information on individual and business tax records, and reconcile errors. The IRS stores taxpayer records as well as IRS reference material in its automated computer systems. The appellants must have extensive knowledge of the various command codes used for the Integrated Data Retrieval System (IDRS) and related programs to retrieve, access, or extract data or information, and to check various IRM's on-line to research the various phases of their e-file/e-help/e-services work. They apply in-depth knowledge of the e-file program and subprograms as they respond to telephone inquiries from taxpayers, vendors and other interested parties. As at this level, the appellants use their in-depth knowledge of the tax laws, regulations, procedures, and the IRS automated systems to access and review records to review taxpayer status as it affects suitability determinations and review account records dumps to resolve reject code situations. Like Level 1-4, they also extract information from the various automated systems for use in conducting extensive and exhaustive searches for required taxpayer's information, for use in investigating problems or errors, e.g., researching the cause of error codes, or performing actions of similar complexity. They use their knowledge of the various automated systems to access a taxpayer's accounts and prepare correspondence on whether applicants are suitable to enter or continue filing electronically.

Like Level 1-4, the appellants apply knowledge of a variety of e-file functional areas and their relationships to other functions to research or investigate problems that require reconciling and reconstructing incomplete information, conducting extensive and exhaustive searches for required information, or performing actions of similar complexity. They must have a practical working knowledge of extensive and diverse IRS and e-file regulations, e-file operations, and procedures governing a wide variety and types of related transactions to resolve e-help and PATS testing transaction rejects, review suitability reconsideration requests, or perform other file work that requires authoritative procedural knowledge.

The appellants' position does not meet Level 1-5. Unlike that level, their work does not require a broad, in-depth practical knowledge of accounting or other financial management technical methods, techniques and procedures to resolve especially difficult or sensitive technical tax return problems. They are not expected to apply knowledge of accounting methods to conduct difficult and responsible analysis and determinations within a complete accounting system, and validate transactions and do research to resolve inconsistencies. While they must resolve questions regarding the current status of filer accounts for purposes of suitability recommendations and respond to general telephone inquiries, unlike Level 1-5 they do not function as technical authorities for the resolution of an extensive range of technical tax issues or problems requiring the depth and breadth of financial or accounting technical methods and techniques handled at Level 1-5. In contrast to Level 1-5, the focus of their work is on e-file and related subprogram processes and procedures, including eligibility to e-file, rather than

dealing with broader tax filing issues, e.g., tax delinquency. Such issues are referred to other components of IRS for resolution which make decisions on tax liens and/or notice of levy actions against taxpayers, or make determinations to suspend collections. Similarly, e-file issues related to PATS and e-help software problems that cannot be resolved by using established procedures, e.g., in-depth review of IRM 1346 shows that the return should process and failure to do so suggests that there is a potential software issue, are referred to others for resolution. Therefore, the position is properly evaluated at Level 1-4 (550 points).

Factor 3, Guidelines

At Level 3-3, which is the highest level for this factor described in the standard, the guidelines are the same as Level 3-2 including established procedures and specific references such as Federal codes and manuals, specific regulations, precedent actions, and processing manuals. However, at Level 3-3, because of the complicating nature of the assignments, the guidelines may lack specificity, frequently change, or are not completely applicable to the work requirements, circumstances, or problems. For example, when completing a transaction, the employee may have to rely on experienced judgment, rather than guides, to fill in gaps, identify sources of information, and make working assumptions about what transpired.

At Level 3-3 the employee uses judgment to interpret guidelines, adapt procedures, decide approaches, and resolve specific problems. This includes, for example, using judgment to reconstruct incomplete files, devise more efficient methods for procedural processing, gather and organize information for inquiries, or resolve problems referred by others, e.g., those that could not be resolved at lower levels. The employee analyzes the results of applying guidelines and recommends changes. These changes may include suggesting specific changes to the guidelines themselves, the development of control mechanisms, additional training for employees, or specific guidance related to the procedural handling of documents and information.

The appellants' position meets the threshold for Level 3-3. Like both Levels 3-2 and 3-3, the appellants use a variety of guides such as e-file and related program issuances, other IRM's, Internal Revenue Publications, the IRC, regulations, guidelines, and local procedures to perform their duties. As at Level 3-2, they use judgment in applying, adapting and interpreting reference material chosen to complete the various phases of their suitability review, PATS testing, and telephone work. However, as at Level 3-3, the appellants often must rely on experienced judgment, rather than guides, to reconstruct information raised by e-file applicants who have been denied that status and who appeal their initial denial, to decipher and to determine likely causes of PATS testing rejects and similar issues when applicable reference materials have gaps and extensive searching is required to resolve e-filer issues, and to refer possible software problems to others for resolution. The appellants must use experienced judgment in applying suitability standards to each e-filer's situation, simultaneously checking related guidelines, e.g., applying established criteria for determining reasonable cause, to determine whether the e-filer's actions to resolve outstanding issues permit him or her to be approved or continue to be an approved e-filer. This may involve contacting revenue agents to research business accounts and confirm installment agreements that are manually monitored, to determine the taxpayer's standing for suitability purposes.

As at Level 3-3, the appellants' e-file functions require applying guidelines that frequently change. They are currently involved in the roll out of Web-based on-line e-help services for which documentation and procedures are in flux. Unlike Level 3-3, the appellants do not *routinely* devise more efficient methods for procedural processing, analyze the results of applying guidelines and recommend changes. They, along with other co-workers in the unit, refer interpretive issues to their leader and supervisor for resolution at that level or higher levels within the agency. However, the appellants routinely handle appeals of negative suitability determinations that require deciding how best to research claims made by e-filers casting doubt on the initial determination, determining whether justifications provided by e-filers are supported by corrections or changes to the e-filers history, and recommend whether to permit program participation. These duties require the application of judgment equivalent to resolving specific problems that require identifying sources of information and making working assumptions about what has transpired found at Level 3-3, e.g., determining whether information not considered in the first suitability determination or actions to resolve outstanding tax issues subsequent to the initial review would permit allowing e-file program participation. We find that a sufficient amount of the appellants' work meets Level 3-3 (275 points) to permit crediting that level for this factor.

Factor 6, Personal contacts, & Factor 7, Purpose of contacts

Personal contacts: The appellants' routine contacts include e-filers who may be individual taxpayers, members of tax filing firms, attorneys, and members of the general public on matters ranging from obtaining information on the e-file process to resolving PATS testing problems and disagreements with IRS's refusal to grant or removal of e-filing privileges. Their internal contacts include employees within the local site and other IRS organizations seeking, exchanging or providing information concerning e-file business.

Persons with whom the appellants have contact are usually cooperative and are working toward mutual goals, although some may be rude or irate, e.g., those found ineligible for e-file participation whose livelihood depends on e-file program participation. Typically, contacts initiated by e-filers are in response to suitability notices or to ask questions concerning e-help communications or similar issues, and callers are voluntarily attempting to resolve problems with the appellants. Such contacts equate with Level 2 in the JFS which describes contacts with members of the general public in a moderately structured setting, e.g., explaining reasons for delays in making tax payment, or those who are attempting to expedite transactions. At this level, contacts also include employees in the same agency, but outside the immediate organization.

The appellants' contacts do not fully meet Level 3. Contacts at that level are with persons in their capacities as representatives of others such as attorneys, accountants, or congressional staff members making inquiries on behalf of constituents. The contacts are not recurring or routine and the purpose, role, and authority of each party must be established each time in order for the employee to determine the nature and extent of tax information that can be discussed or released. The appellants are identified as PATS testing contact points for assigned software vendors. Copies of correspondence on suitability program denials, suspensions, and similar actions identify the appellants as program representatives who are able to respond to any questions on the decision. Therefore, the setting in which the appellants work is not

moderately unstructured where the purpose, role, and authority of each party needs be established each time to the extent envisioned at Level 3.

Purpose of contacts: The purpose of the appellants' contacts is to resolve software error messages, resolve transmission problems, and respond to callers on suitability program procedures, including program participation denials, suspensions, or similar issues. Many persons contacted are generally cooperative, e.g., software vendors are seeking assistance to resolve error messages so that their software packages can be approved for use, and e-help callers are seeking assistance in resolving transmission or other problems. This compares favorably to Level b where the employee plans and coordinates actions to correct or prevent errors, delays, or other complications, obtains customer cooperation in submitting paperwork or other information, and requests other personnel to correct errors in documentation.

The position does not fully meet Level c where the purpose is to persuade individuals who are fearful, skeptical, uncooperative or threatening to provide information, take corrective action, and accept findings. While the appellants routinely deal with irate taxpayers and/or tax practitioners denied acceptance and/or continuation in the e-filer program, these individuals voluntarily provide any and all information they can which they believe will assist them in staying in and/or regaining entrance into the e-file program. The appellants recommend action on suitability cases, both initial and appeals from decisions recommended by co-workers. Although some will not or are reluctant to accept suitability review findings, the authority for final decisions is vested in the Director of Practice (Office of Appeals) and not in the appellants' position.

Factors 6 and 7 are evaluated at Level 2b with a total of 75 points credited.

Summary of FES factors

The following chart summarizes our assignment of factors by application of the GS-0500 JFS:

<i>Factor</i>	<i>Level</i>	<i>Points</i>
1. Knowledge required by the position	1-4	550
2. Supervisory controls	2-3	275
3. Guidelines	3-3	275
4. Complexity	4-3	150
5. Scope and effect	5-2	75
6 & 7. Personal contacts/Purpose of Contacts	2b	75
8. Physical demands	8-1	5
9. Work environment	9-1	<u>5</u>
Total Points:		1,410

The total of 1,410 points falls within the GS-7 range (1,355-1,600) on the grade conversion table provided in the JFS. Therefore, the appellants' duties are graded at that level.

Decision

The position is properly classified as Tax Examining Technician, GS-592-7.