

**STATE OF OREGON
POSITION DESCRIPTION**

Position Revised Date:
01/29/2024

Agency: Department of Revenue

Division: Business

☐ New ☒ Revised

This position is:

- ☒ Classified
☐ Unclassified
☐ Executive Service
☐ Mgmt Svc – Supervisory
☐ Mgmt Svc – Managerial
☐ Mgmt Svc - Confidential

SECTION 1. POSITION INFORMATION

a. Classification Title: <u>Office Specialist 2</u> c. Effective Date: <u>07/01/1999</u> e. Working Title: <u>OS2</u> g. Unit: <u>Registrations Compliance Administrative Support</u> i. Employee Name: _____ k. Work Location (City – County): <u>Salem - Marion</u> l. Supervisor Name: Chuck Downing	b. Classification No: <u>C0104</u> d. Position No: <u>6315</u> f. Agency No: <u>15000</u> h. Budget Auth No: <u>000735290</u> j. Repr. Code: <u>OAS</u>
m. Position: ☒ Permanent ☐ Seasonal ☐ Limited Duration ☐ Academic Year ☒ Full-Time ☐ Part-Time ☐ Intermittent ☐ Job Share	
n. FLSA: ☐ Exempt ☒ Non-Exempt	If Exempt: ☐ Executive ☐ Professional ☐ Administrative
o. Eligible for Overtime: ☒ Yes ☐ No	

SECTION 2. PROGRAM AND POSITION INFORMATION

a. Describe the program in which this position exists. Include program purpose, who's affected, size, and scope. Include relationship to agency mission.

This position is in the Business Division of the Department of Revenue. The mission of the Department of Revenue is together, we collect the revenue that Oregon counts on. Our vision is to create a clear and easy experience for our customers. The work we do in the division supports and enhances the direction of the agency and provides funding for a multitude of state and local programs. This position is the manager and supervises the Registrations and Support units. These unit is responsible for the section's registration and support activities for the Withholding, Tri-Met Transit, Lane Transit, Statewide Transit, Marijuana & Psilocybin, Cigarette & Tobacco tax programs, Kratom registration and Tobacco Retail Licensure. The combined annual revenue of these tax programs is more than \$10.0 billion per year.

The division has program administration responsibility for corporation income and excise, corporate activity, employer withholding, marijuana, tobacco, cigarette, transit payroll and self-employment, fiduciary, estate transfer, and many other smaller tax, license, and fee programs. These combined programs have an annual revenue of more than \$14.5 billion per year (fiscal year 2022). The biennial division budget exceeds \$36 million.

The programs we administer require partnerships with many including businesses of all types and

sizes, other state agencies, local governments, tax professionals, and a variety of other organizations. This section has administration responsibility for 9 of the 58 agency revenue streams (15%) including the Withholding, Cigarette, Tobacco, Kratom, Psilocybin, Statewide Transit, Lane Transit and TriMet Transit Tax programs. In FY 2023, the Withholding program produced over \$10 Billion in General Fund revenue. The other programs combined to produce more than another \$1.2 Billion in revenue, much of which is dedicated Other Fund revenue, with a portion of it going to the General Fund.

Withholding:

The Withholding and Payroll Tax Section (WPTS) administers the withholding program as part of a multi-agency effort to administer combined payroll tax programs. WPTS secures more than \$10 billion in General Fund revenue to the state annually. This includes personal income tax withholding that employer's remit to the Department of Revenue and is subsequently claimed on individual income tax returns.

In addition to the Withholding program, the section administers the Statewide Transit Tax and is also under contract to administer the Lane and TriMet transit district payroll taxes. These programs have far-reaching impacts as they affect the payroll reporting of more than 184,000 employers, mostly in Oregon and some outside of Oregon. Employers are required to report payroll taxes quarterly (annually for agricultural and some domestic employers), and to provide a reconciliation for the year with their fourth quarter return in addition to reporting of their W2s and 1099s annually. Depending on the amount of income tax withholding, employers have varying requirements on when they are required to pay the tax to the state. Employers with a large number of employees in Oregon pay as frequently as the next business day. WPTS regularly interacts directly with employers to provide information and education to help them comply with the law and agency regulations. WPTS staff provide a wide range of services to support taxpayers, tax professionals, cities/counties, tribal governments, and other state agencies as detailed below.

The primary responsibility of the section is to provide the means for employers to report and remit employee income tax withholding as well as payroll taxes that fund critical projects throughout the state; working together, WPTS collects the revenue Oregon counts on. WPTS is responsible for the generation of 80 percent of the General Fund revenue each biennium. The work involved in administering these programs is varied, reaching all stages of an employer's business from starting a new business to winding down the business. Employees in WPTS each play a critical role in ensuring that employers know their responsibilities and revenue that Oregonians count on is remitted to the state. As such, the section has been organized into units to support core functions of this administration including taxpayer service, enforcement, and policy development.

Cigarette and Tobacco:

The Cigarette and Tobacco including the Tobacco Retail License are the next largest program administered in WPTS. Cigarette and other tobacco taxes is projected by the office of economic analysis to generate \$827 million for the Oregon Health Plan, General Fund, local government, Tobacco Prevention and Education Program, and public transit. Department staff are responsible for processing, banking, auditing, inspecting, and referring appropriate matters to the Department of Justice and Oregon State Police for criminal investigations. Enforcement of the tobacco tax laws enables the state of Oregon to participate in and receive income from the Tobacco Master Settlement Agreement (MSA). The MSA is an agreement between several cigarette manufactures and the state of Oregon under which Oregon receives approximately \$120–\$160 million per biennium. The MSA requires that the state of Oregon enact and diligently enforce a set of statutes regulating the sale of cigarettes.

Marijuana:

The marijuana program distributed more than \$133 million in revenue during FY 2023. These funds are distributed back out to Oregon's cities and counties, Oregon's State Police, Oregon Health Authority, the Mental Health, Alcoholism, and Drug Services Fund, the State Schools Fund, and beginning in 2021, with Measure 110, the Drug Treatment and Recovery Services Fund. Additionally, the program administers 92 local tax programs for cities and counties throughout the state, collecting approximately \$23M annually in local marijuana taxes. Revenue has decreased in recent years as the price of marijuana items has fallen substantially at the retail level. The Office of Economic Analysis projects revenue for the 23-25 biennium to be \$314 Million and rise to \$357 Million by the 25-27 biennium.

The program has an agreement with tribal governments to account for sales of marijuana by tribal entities within the overall distribution scheme. Under Oregon Revised Statute (ORS) 457B.752, the program is required to rebate an amount of tax receipts attributable to marijuana items produced by a producer or processor located on tribal land when there is an active agreement, and the producer or processor qualifies for the rebate, with the first tribal rebate having been paid out in September 2023 to the Cow Creek tribe.

Statewide Transit Tax:

The statewide transit tax (STT) helps fund public transportation services within Oregon. The tax is one-tenth of one percent (0.001), or \$1 per \$1,000 of wages. During FY 23 the Statewide Transit tax generated \$132.6 Million in revenue.

TriMet & Lane Transit:

TriMet and Lane Transit Tax programs are administered on behalf of the local transit districts to fund transportation. These two programs are assessed on self-employed individuals and pass-through entities who perform services within the transit districts. This position partners closely with the transit districts to ensure our services are meeting their needs and to understand any changes made to the program. They also communicate frequently about revenue collection, distribution, and any administrative changes that may be necessary. These programs are vital to the transit districts and the residents they serve.

The section collected \$458 Million for the Tri-Met District Payroll tax and \$49M for the Lane Transit District Payroll Tax.

Psilocybin:

The Psilocybin program has just started receiving payments from licensed OHA Psilocybin Service Centers. The Office of Economic Analysis projects that the program will generate approximately \$600,000.00 in the 2023-25 biennium.

Kratom:

The Kratom processor registration requirement began July 1, 2023. There are 40 kratom processors who have successfully registered with the Department. The annual registration fee is \$460, which means the program has generated \$18,400 for FY 2023-24's registrations. The funds from this program are used for the Department's administration of the program.

State of Oregon DEI Vision

Within this context of historical harms, changing demographics, intersectional identities, and more; our vision for the next five years and beyond is to:

- Dismantle institutional and structural racism in Oregon state government, and by doing so, have resounding impacts on the communities of our great state.
- Build a more equitable Oregon where everyone has the opportunity to thrive and everyone's voice is heard.
- Ensure an inclusive and welcoming Oregon for all by celebrating our collective diversity of race, ethnicity, culture, color, disability, gender, gender identity, marital status, national origin, age, religion, sex, sexual orientation, socio-economic status, veteran status, and immigration status.

State of Oregon DEI Values

Putting racial equity at the forefront while understanding intersectionality. We must be bold and put racial equity at the forefront as a primary and pervasive location of oppression that connects with and worsens other identity-based inequities.

- Prioritize equity, anti-racism, and racial justice actions. Commitment to prioritizing equity and eliminating racial disparities involves taking action in our policies, budgets, decision-making, and daily work.
- Foster internal and external partnerships. Across the state enterprise and other institutions, community-based organizations are crucial to achieving racial equity. True partnership means shared power, listening, resolving tensions by creating solutions together, and scaling up what already works well.
- Ensure collective responsibility and accountability. As public servants, we have a collective responsibility at every level of government to proactively reduce racial disparities and barriers. We must establish measurements of success so that we can ensure improvements are real and ongoing.

State of Oregon DEI Goals

1. Establish strong leadership to eradicate racial and other forms of disparities in all aspects of state government.
2. Center equity in budgeting, planning, procurement, and policymaking.
3. Strengthen public involvement through transformational community engagement, access to information, and decision-making opportunities.
4. Improve equitable access to services, programs, and resources including education, health, housing, human services, environmental justice, criminal justice, and economic opportunities.
5. Foster an inclusive workplace culture and promote equitable hiring, retention, and promotion practices.

b. Describe the primary purpose of this position, and how it functions within this program. Complete this statement. The primary purpose of this position is to:

Register businesses liable for Oregon Payroll Taxes and to provide information to the public. This involves having an understanding of Oregon withholding/transit tax laws, administrative rules, department policies/procedures, and unit procedures. Add, delete, or merge customers per requests received from multiple program areas throughout the agency. Provide assistance to agency personnel by answering questions regarding unit procedures and processes.

SECTION 3. DESCRIPTION OF DUTIES

List the major duties of the position. State the percentage of time for each duty. Mark “N” for new duties, “R” for revised duties or “NC” for no change in duties. Indicate whether the duty is an “Essential” (E) or “Non-Essential” (NE) function.

% of Time	N/R/NC	E/NE	DUTIES
Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit “Enter”.			
25%	NC	E	Receives, reviews, and verifies completeness of business registrations for multiple tax programs. Registrations are received in person, mail, or electronically. Determine if registration is an original, duplicate, predecessor/successor, or an updated registration. Contacts taxpayers, accountants, payroll services or attorneys to request additional information to complete. If unable to reach by telephone, send a letter requesting missing information or if able, send the registration back requesting corrections/missing information.
20%	NC	E	Independent decision making by thoroughly reviewing different accounts in order to ensure the business is setup correctly. Review multiple computer systems to determine if a new Business Identification Number is needed. Comparing Employment Department system, Department of Revenue’s system and the, Secretary of State website.
15%	NC	E	Independently respond to correspondence and telephone inquiries from employers, accountants, CPAs, attorneys, payroll tax services, other state agencies, regarding registering a business, subjectivity questions and how to complete forms. Provide assistance and explain laws, programs, policies and procedures to the businesses, partner agencies, and other employees to ensure businesses are setup correctly, explain requirements, and correspondence by phone and in person.
15%	NC	E	Update and maintain the business’ information using the agency’s system, along with independent judgement and best practices. This includes processing payroll registration cases, business customer registration cases, completing account follow up requests, processing FEIN verification letters, and other requests or projects related to business accounts and identification.
15%	NC	E	Process Business Change in Status forms received from employers. Verify information and check Revenue’s computer system and partner agencies to determine what needs to happen. The change in status could be for a

			business closing, name change, work being performed in or out of the transit districts, etc. Contacts business if more information is needed.
5%	NC	E	Determine if business is subject to transit taxes by verifying addresses and transit district maps. Contact the business for verification of address.
5%	NC	E	Process merge requests for the agency on business accounts by reviewing and determining which FEIN/BIN is a valid ID for the customer. Contact taxpayer to clarify information. Keeping in mind how the merge will affect other tax programs and partner agencies. Complete process by merging all periods, transferring each payment manually. Ceasing the incorrect account and invalidating the incorrect ID. Other duties as assigned.

SECTION 4. WORKING CONDITIONS

Describe any on-going working conditions. Include any physical, sensory, and environmental demands. State the frequency of exposure to these conditions.

- Occasional contact with irate or hostile taxpayers by phone or in-person.
- Occasionally subjected to profanity and threat of bodily harm.
- Continuous exposure to noise from phones, computers, and voices in open work area.
- Occasional leafing through files and file folders.
- Frequent use of computers, telephone and calculators, requires sitting and using keyboards and keypads for extended periods of times.
- Requiring lifting items, typically up to 15 pounds and occasionally up to 50 pounds, climbing stairs, bending, squatting, twisting, reaching, and walking--frequently over uneven indoor terrain.

SECTION 5. GUIDELINES

a. List any established guidelines used in this position, such as state or federal laws or regulations, policies, manuals, or desk procedures.

1. State and federal tax laws, Oregon Administrative Rules, and bankruptcy codes.
2. Policies and Procedures Business Division.
3. Department of Revenue policy and procedure manual.

b. How are these guidelines used?

1. Tax laws and OARs are used to explain the law to the general public.
2. Business policies and procedures clarifies the work process.
3. Revenue policies and procedures define the current department's management policies.

SECTION 6. WORK CONTACTS

With whom, outside of co-workers in this work unit, must the employee in this position regularly come in contact?

Who Contacted	How	Purpose	How Often?
Employers	Telephone/written/in person	Give/Receive instruction and information.	Daily
Staff within Revenue	Telephone/written/in person	Give/Receive instruction and information.	Daily

Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".

Accountant/CPAs/Payroll Services	Telephone/written/in person	Give/Receive instruction and information.	Daily
Other state agencies	Telephone/written/in person	Give/Receive instruction and information.	Daily

SECTION 7. POSITION RELATED DECISION MAKING

Describe the typical decisions of this position. Explain the direct effect of these decisions.

Provides information and determines whether employers comply or are subject to tax laws. Using procedures the employee decides the most effective method to complete daily work or special assignments.

Improper decision or action can result in an adverse impact on the agency, loss of revenue, litigation, disclosure, and may jeopardize collection of accounts. Wrong information can result in an incorrect action, missed deadlines, additional penalties or interest for taxpayer and poor customer service.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position?

Classification Title	Position Number	How	How Often	Purpose of Review
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Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".

Supervisor 1	6540	In Person/Written/Email/Telephone	As Needed	for timeliness, accuracy, soundness of judgment, and compliance with laws and policies

SECTION 9. OVERSIGHT FUNCTIONS

THIS SECTION IS FOR SUPERVISORY POSITIONS ONLY

a. How many employees are directly supervised by this position? 0

How many employees are supervised through a subordinate supervisor? 0

b. Which of the following activities does this position do?

- | | |
|--|---|
| ☐ Plan work | ☐ Coordinates schedules |
| ☐ Assigns work | ☐ Hires and discharges |
| ☐ Approves work | ☐ Recommends hiring |
| ☐ Responds to grievances | ☐ Gives input for performance evaluations |
| ☐ Disciplines and rewards | ☐ Prepares & signs performance evaluations |

SECTION 10. ADDITIONAL POSITION-RELATED INFORMATION

ADDITIONAL REQUIREMENTS: List any knowledge and skills needed at time of hire that are not already required in the classification specification:

- Good communication skills for public contact; ability to deal with difficult people.
- Excellent attention to detail.
- Good critical thinking skills for addressing items not explicitly stated in the procedure.

SPECIAL REQUIREMENTS: List any special mandatory recruiting requirements for this position:

MUST COMPLY WITH LAWS AND AGENCY POLICIES ON OREGON'S TAX FILING REQUIREMENTS, AND LAWS PROHIBITING DISCLOSURE OR MISUSE OF CONFIDENTIAL INFORMATION.

BUDGET AUTHORITY: If this position has authority to commit agency operating money, indicate the following:

Operating Area	Biennial Amount (\$00000.00)	Fund Type
Note: If additional rows of the below table are needed, place curser at end of a row (outside table) and hit "Enter".		

SECTION 11. ORGANIZATIONAL CHART

Attach a current organizational chart. Be sure the following information is shown on the chart for each position: classification title, classification number, salary range, and employee name and position number.

SECTION 12. SIGNATURES

Employee Signature

Date

Supervisor Signature

Date

Appointing Authority Signature

Date