



STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date:
07/23/2020

Agency: Revenue

Facility: Collection Division, Revenue Building

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>Revenue Agent 1</u>	b. Classification No: <u>C5110</u>
c. Working Title: <u>Revenue Agent</u>	d. PPDB No/WD ID: _____
e. Section Title: <u>Tax Collection Section</u>	f. Agency No: <u>1500</u>
g. Employee Name: _____	h. Budget Auth No: _____
i. Supervisor Name: _____	j. Repr. Code: <u>OAS</u>
k. Work Location (City – County): _____	

l. Position:	<input checked="" type="checkbox"/> Permanent	<input type="checkbox"/> Seasonal	<input type="checkbox"/> Limited Duration	<input type="checkbox"/> Academic Year
	<input checked="" type="checkbox"/> Full-Time	<input type="checkbox"/> Part-Time	<input type="checkbox"/> Intermittent	<input type="checkbox"/> Job Share
m. FLSA:	<input type="checkbox"/> Exempt	If Exempt:	<input type="checkbox"/> Executive/Supervisory	n. Eligible for Overtime:
	<input checked="" type="checkbox"/> Non-Exempt		<input type="checkbox"/> Administrative	
			<input type="checkbox"/> Professional	<input type="checkbox"/> No
			<input type="checkbox"/> Computer	

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.

The Department of Revenue administers more than 60 tax and fee programs, including Oregon's personal income, corporate income and excise, corporate activity, recreational marijuana, cigarette and other tobacco tax programs, and a variety of miscellaneous tax programs. These programs fund both state and local government services. The Department of Revenue's mission is, "Together, we collect the revenue that Oregon counts on." The agency's vision is to "Create a clear and easy experience for our customers." The department is organized into functional divisions - Personal Tax and Compliance Division, Business Division, Property Tax Division, Collection Division, Administrative Services Division, and the Information Technology Services Division. The Department of Revenue employs over 1,100 people and has a legislatively adopted biennial budget of more than \$400 million. The delinquent debt collected by this division is

approximately \$1.4B each fiscal year. The division's budget is upwards of \$55 million total funds per biennium.

Our values are:

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships
- We rise to the occasion.

This position is in the Collection Division of the Oregon Department of Revenue in the Tax Collection Section.

Oregon's Diversity, Equity, and Inclusion Action Plan supports creating an inclusive and belonging workplace culture and environment through the following racial equity vision, values and goals:

Racial Equity 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.

Racial Equity 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.

Racial Equity 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:

Bring taxpayers into compliance with state laws. Collect tax liabilities for all tax programs administered by the Agency, explain origins of liabilities, the collection appeal processes, resolve account maintenance problems and promote voluntary compliance by providing information and education to the public in a helpful, pleasant, and professional manner.

Works with taxpayers, employers, attorneys, certified public accountants, tax preparers, authorized representatives, corporations, courts, and other entities to clarify and resolve issues and disputes.

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
90%	NC	E	<p>Assists the public in person, by correspondence, and by telephone to answer in-depth questions regarding collection procedures of various tax programs, and options available to taxpayers to resolve their tax liabilities. Provides correct forms or publications as needed. Informs and educates taxpayers to understand and appropriately respond to department notices, procedures, and policies. Answers incoming calls through ACD (automated call center distribution) system. Initiates resolution of errors or disputes for all department tax liabilities that have been assigned to a collection agency.</p> <p>Initiates and conducts searches and investigations to locate taxpayers. Initiates and responds to contact with taxpayers, employers, attorneys, banks, field agents, and other agencies by telephone or correspondence to affect collections concerning tax collection and filing enforcement on multiple tax programs.</p> <p>Negotiates and establishes payment agreements based on the taxpayer’s ability to pay. Obtains, analyzes, and confirms information from taxpayer records, public records, and credit reporting agencies, tax returns, and financial statements.</p>

			<p>Utilizes on-line computer requests to issue docketed warrants, garnishment of assets including bank accounts, contract payments, commissions, rents, and wages.</p> <p>Recommends settlement offers, cancellations and waivers of tax, penalty and interest, relief under doubtful liability and injured spouse in accordance with tax law, administrative rules, and procedures. Investigates and documents each case individually and follow up by entering documentation into a computer system. Reviews account balances and recommends needed corrections. Locates and transfers missing payments. Refers to appropriate unit/section for W-2 adjustments, estimated withholding, and account reconciliation. Reviews information obtained from financial statements, tax returns, employers, various agencies, or other sources Works within strict timelines to explain the various options, such as appeal rights, doubtful liability, and the appeal procedures for conference, Magistrate, and tax court. Determines need to transfer accounts for field, advanced collection actions and to collection agencies.</p> <p>Monitors cases for collections, payments, adjustments, refunds, offsets, or Bankruptcies. Resolves tax account maintenance issues including refunds, credits, offsets, and adjustments of monies to accounts as required.</p>
5%	NC	NE	<p>Gives and receives technical training regarding tax laws, policies, procedures, various computer systems, department resources, and forms. Provides input to lead worker and unit supervisors in updating training techniques and procedures.</p>
5%	NC	NE	<p>Performs other duties and special projects as assigned by the unit supervisor or lead worker to meet the goals of the filing enforcement or personal income tax program.</p> <p>Participates in Unit, Section, Division, and Agency meetings when appropriate.</p> <p>Other duties as assigned</p>
100			

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.

Frequent contact with hostile taxpayers who are frustrated or upset by telephone or in person, including occasionally being subject to profanity and threats of bodily harm. Continuous exposure to noise from phones, computers, machines, and voices—in an open work area. Continual use of personal computer, telephone, and calculators. Requires sitting and using keyboards and keypads for extended periods of times with repetitious hand and wrist movement. May require sitting for up to 7 to 10 hours a day or 40 hours a week.

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.

Use of state and federal tax laws; Oregon Revised Statutes, Oregon Administrative Rules, taxpayer bill of rights bankruptcy code that relates to the collection process, section policies and procedures, and the disclosure handbook.

b. How are these guidelines used?

The materials are used as procedure manuals and as references for determining the correct procedure in resolving the account. The technical nature of this position requires the person to have a working knowledge of the statutes, rules, and department policies and procedures. This person must be able to utilize these resources to explain the need to report taxes, appeal rights, and collection process and options to the general public, including attorneys, CPAs, and employers.

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?
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>			
Internal Staff	Phone/Person/E-Mail	Give/Receive Instruction	Daily
Taxpayers/Employers	Phone/Person/Fax/ Letter	Negotiate terms, Give/receive information	Daily
CPAs, Banks, Attorneys	Phone/Personal/Fax/Letter	Advise, locate assets, give/receive information	Daily
Other Government agencies	Phone/Fax/Letter	Give/receive information	Weekly
Business/Personal neighbors; relatives of debtors	Phone	Locate Person(s)	Daily
Law Enforcement Officials	Phone/In-person	Give/Receive information	As Needed

SECTION 7. POSITION RELATED DECISION MAKING

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

This employee must deal with a wide range of variables and make evaluations and determinations of collection procedures on a case-by-case basis, using related and complex collection statutes, administrative rules, agency policies and procedures. Examples include doubtful liabilities, appeals, collection potential, method of collections, wage assignments, payment agreements and whether to hold or release tax return refunds. Make recommendations to acceptance and denial of settlement offers, write offs and cancelations. Determine how to handle extremely frustrated, upset, and hostile persons.

Make decisions and recommendations based on laws, policies, and procedures. Improper decision or action can result in an adverse impact on the agency, loss of revenue, litigation, and may jeopardize collection of accounts.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position?

Classification Title	Position Number	How	How Often	Purpose of Review
Revenue Supervisor 1		The Revenue Supervisor 1 reviews work performed on specific accounts in the course of responding to taxpayer complaints.	Monthly/As needed	To ensure that the Section is in compliance with agency policies and section expectations, calls and computer screen activity will be monitored or captured to ensure consistency of answers, for training, and to help understand the nature of the type of calls and volume received.
Revenue Supervisor 1		Manager also does Case reviews (Queue reviews, Call observations) based on an established review schedule.	Monthly/As needed	To ensure that the work performed complies with established policies and procedures and that customer service standards are met.
Revenue Supervisor 1		2 nd level review on refunds, adjustments, and other account maintenance actions.	As needed	To ensure that the work performed complies with established policies and procedures.
Leadworker		Case reviews (Queue Reviews, Call Observations) are conducted by the assigned lead worker based on an established review schedule or at the Revenue Supervisor's request.	Monthly/As needed	To ensure that the work performed complies with established policies and procedures and customers service standards are met.
Leadworker		1 st level review on refunds, adjustments, and other account maintenance actions.	As needed	To ensure that the work performed complies with established policies and procedures.

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?
- | | |
|---------------------------------------|--|
| <input type="checkbox"/> Plan work | <input type="checkbox"/> Coordinates schedules |
| <input type="checkbox"/> Assigns work | <input type="checkbox"/> Hires and discharges |

- Approves work
- Responds to grievances
- Disciplines and rewards

- Recommends hiring
- Gives input for performance evaluations
- 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:

This position may be exposed to Federal Tax Information (FTI) while carrying out official job duties. To follow IRS Publication 1075 requirements, this position will be required to complete a federal fingerprint-based background check every five years.

This position must be in compliance with all tax programs administered by the department to which the employee is subject and must make or have made satisfactory arrangements to pay any debt owed by the employee that is collected by the department.

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

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

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, employee name and position number.

SECTION 12. SIGNATURES

Employee Signature	Date	Supervisor Signature	Date
Appointing Authority Signature	Date		