

## STATE OF SOUTH DAKOTA CLASS SPECIFICATION

**Class Title: Tax Program Representative**

**Class Code: 10132**

**Pay Grade: GH**

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### **A. Purpose:**

Establishes unemployment insurance tax liability; monitors compliance with tax laws through the examination of records; collects delinquent funds, and reviews employee claims to ensure liability, compliance, and eligibility under state and federal unemployment insurance tax laws.

### **B. Distinguishing Feature:**

Tax Program Representatives examine financial and business records to determine an employers' unemployment insurance tax liability, delinquency, or compliance status and investigates and makes enforcement recommendation regarding fraud by or overpayments to claimants.

Revenue Agents are responsible for in-state tax compliance reviews and may assist Senior Revenue Agents on out-of-state compliance reviews.

### **C. Functions:**

*(These are examples only; any one position may not include all of the listed examples nor do the listed examples include all functions which may be found in positions of this class.)*

1. Determines employer's unemployment insurance tax status and liability to guarantee that employers make proper tax payments and/or are properly licensed.
  - a. Conducts on-site examinations of employer records.
  - b. Interprets and applies state statutes to different situations.
2. Monitors employer's compliance with unemployment insurance tax laws to ensure proper reports and payments are made to the state.
  - a. Conducts random periodic financial audits.
  - b. Collects delinquent reports and taxes on-site.
  - c. Makes random employer visits to explain laws.
  - d. Investigates disputed unemployment insurance claims.
3. Examines and analyzes financial records to investigate tax fraud cases to ensure claimants receive correct unemployment insurance benefits or refunds.
4. Interviews claimants to determine benefit or refund status and to gather appropriate information to aid in the recovery of benefits or tax refund overpayments.
5. Prepares reports on investigations, assignments, and audits to document and substantiate unemployment insurance and tax revenue liability determinations.
6. Performs other work as assigned.

### **D. Reporting Relationships:**

Reports to Labor Program Administrator.

## **E. Challenges and Problems:**

Challenged to determine an employers tax liability. This is difficult because they have to determine liability based upon state statutes and apply these statutes to different situations.

Typical problems include to determine compliance with tax laws, collect delinquent taxes owed by businesses or overpayments made to claimants, make proper determinations in investigating fraudulent claims or tax returns, and maintain good public relations with employer's and claimants.

## **F. Decision-making Authority:**

Decisions made include how to plan and conduct tax examinations, recommendation on fraud or overpayment cases, and how to make overpayment or delinquent tax collections.

Decisions referred include final decision or fraud or overpayment determinations, whether cases should be referred for prosecution, and making tax liability determination in difficult cases.

## **G. Contact with Others:**

Daily contact with employers and claimants to give and receive information; and frequent contact with state's attorney's, city and county records department, social security offices, and other state and federal agencies to gather information relevant to an employers or claimants tax status or claims.

## **H. Working Conditions:**

Typical office environment. Travel is required.

## **I. Knowledge, Skills, and Abilities:**

Knowledge of:

- the principles and procedures of accounting;
- application of unemployment insurance tax laws;
- business management practices;
- collection techniques.

Ability to:

- deal tactfully with others;
- analyze and interpret financial records;
- compare figures accurately;
- plan and conduct investigations;
- work independently;
- use a computer;
- read and interpret information, laws, and rules;
- communicate information on state laws, policies, and procedures in person or on the phone.