



# New Mexico State Personnel Office

2600 Cerrillos Road  
Santa Fe, New Mexico 87505-0127

## Classification Description

### UI TAX EXAMINERS COLLECTORS AND REVENUE AGENTS

<u>Class Title</u>	<u>Class Code</u>	<u>Pay Band</u>	<u>Alt Pay Band*</u>
UI Tax Representative	C63111	55	
UI Tax Representative Senior	C63112	60	

*\*In accordance with SPB Rule 1.7.4.10 NMAC, the assignment to alternative pay bands shall be reviewed annually to determine their appropriateness.*

#### Occupation Description

Enforces overall compliance of employers regarding the State Unemployment Tax Act.

#### Nature of Work

Unemployment Insurance (UI) Tax Representatives conduct employer payroll audits and verify reported wages that arise either through a random audit or when discrepancies arise upon filing for unemployment. When necessary, serve subpoenas to obtain documentation that will determine appropriate employer wage reporting and taxes due. They contact delinquent employers to collect unpaid taxes, clear delinquent employer accounts and/or generate warrants of levy and liens to ensure collection of taxes and penalties due. Duties performed include maintaining the solvency of the Unemployment Insurance trust fund.

#### Distinguishing Characteristics of Levels

*Note: Examples of Work are intended to be cumulative for each progressively higher level of work. The omission of specific statements does not preclude management from assigning other duties which are reasonably within the scope of the duties.*

#### UI Tax Representative

- Employees in this Role ensure that employers file quarterly reports and pay taxes through an audit process.
- Employees determine employer tax liability and the best procedures for report and tax collection.
- Employees ensure enforcement of compliance with unemployment laws to provide accurate wage records, benefits and fund solvency.
- Employees assignments are characterized by the complexity of work assigned and must utilize independent judgment as only the most difficult or unusual cases are discussed with the supervisor.

#### Recommended Education and Experience for Full Performance

Associate's Degree in Accounting, Mathematics, or Business Administration and four (4) years of experience in bookkeeping, accounting, finance, auditing, collections, and/ or a tax related field.

## UI TAX EXAMINERS COLLECTORS AND REVENUE AGENTS

### Minimum Qualifications

High School Diploma or Equivalency and two (2) years of experience in bookkeeping, accounting, finance, auditing, collections, and/or tax-related field.

### UI Tax Representative Senior

- Employees in this Role independently provide complex technical tax accounting, tax processing, and/or enforcement activities.
- Employees determine the scope and procedure for regular and special compliance audits; recommend legal actions such as subpoenas, garnishments, and warrants for collection of delinquent taxes; perform complex and extensive research of tax documents and records to review and verify transactions; compile and prepare highly complex tax accounting reports involving fiscal and statistical data; make decisions and/or recommendations regarding tax problems and discrepancies; review and interpret statutes, regulations, and policies to assure compliance and enforcement activities are legally and effectively carried out.

### Recommended Education and Experience for Full Performance

Bachelor's Degree in Business Administration, Accounting, or Finance, which must include six (6) semester hours of accounting and two (2) years of experience in bookkeeping, accounting, finance, auditing, collections and/or tax-related field.

### Minimum Qualifications

High School Diploma or Equivalency plus six (6) semester hours of accounting and three (3) years of experience in bookkeeping, accounting, finance, auditing, collections and/or tax-related field.

### Knowledge and Skills

*Note: This information has been produced by compiling information and documentation provided by O\*NET. O\*NET™ is a trademark of the U.S. Department of Labor, Employment and Training Administration.*

### Knowledge

**Law and Government**— Knowledge of laws, legal codes, court procedures, precedents, government regulations, executive orders, agency rules, general accounting laws and procedures and the democratic political process.

**Customer and Personal Service**— Knowledge of principles and processes for providing customer and personal services. This includes customer needs assessment, meeting quality standards for services, and evaluation of customer satisfaction.

**English Language**— Knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

**Computers and Electronics**—, including applications and programming.

**Mathematics**— Knowledge of arithmetic, algebra, geometry, calculus, statistics, and their applications as well as financial and general accounting practices.

**Clerical**— Knowledge of administrative and clerical procedures and systems such as word processing, managing files and records, , , and other office procedures and terminology.

### Skills

**Active Listening**— Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at

## UI TAX EXAMINERS COLLECTORS AND REVENUE AGENTS

inappropriate times.

**Critical Thinking**— Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.

**Reading Comprehension**— Understanding written sentences and paragraphs in work related documents.

**Speaking**— Talking to others to convey information effectively.

**Active Learning**— Understanding the implications of new information for both current and future problem-solving and decision-making.

**Writing**— Communicating effectively in writing as appropriate for the needs of the audience.

**Complex Problem Solving**— Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.

**Judgment and Decision Making**— Considering the relative costs and benefits of potential actions to choose the most appropriate one.

**Social Perceptiveness**— Being aware of others' reactions and understanding why they react as they do.

**Time Management**— Managing one's own time and the time of others.

**Statutory Requirements:** N/A

**Conditions of Employment:** Working Conditions for individual positions in this classification will vary based on each *agency's utilization, essential functions, and the recruitment needs* at the time a vacancy is posted. All requirements are subject to possible modification to reasonably accommodate individuals with disabilities.

**Default FLSA Status:** Non-Exempt. FLSA status may be determined to be different at the agency level based on the agency's utilization of the position.

**Bargaining Unit:** This position may be covered by a collective bargaining agreement and all terms/conditions of that agreement apply and must be adhered to.

**Established:** 04/29/2013 **Revised:** 11/17/2015 (Min Quals)

*Note: Classification description subject to change. Please refer to the SPO website [www.spo.state.nm.us](http://www.spo.state.nm.us) to ensure this represents the most current copy of the description.*