



STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date:

This position is:

- Classified
Unclassified
Executive Service
Mgmt Svc - Supervisory
Mgmt Svc - Managerial
Mgmt Svc - Confidential

Agency: Department of Revenue

Facility:

- New
Revised

SECTION 1. POSITION INFORMATION

Form fields for Section 1: a. Classification Title: Operations & Policy Analyst 2; b. Classification No: C0872; c. Effective Date: July 1, 2019; d. Position No: 8048; e. Working Title: System OPA; f. Agency No: 15000; g. Section Title: OSBP; h. Budget Auth No; i. Employee Name; j. Repr. Code; k. Work Location (City - County): Salem - Marion; l. Supervisor Name: Aaron Bishop; m. Position: Permanent, Full-Time, Seasonal, Part-Time, Limited Duration, Intermittent, Academic Year, 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.

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 \$58.2 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 position is in the Oregon Special Business Programs (OSBP) section of the Business Division. This position performs audit, filing enforcement, and other compliance related activities for 14 of the 58 agency revenue streams (24.1%) including Corporate Activity, State and Local Transient Lodging, Emergency Communications (E-911), Coordinated Crisis Services Tax (988), Amusement Device, Heavy Equipment Rental, Bicycle Excise, Vehicle Use and Privilege tax programs, Petroleum Load, Hazardous Substance, High Hazard Oil Train, Criminal Fines and Assessments fee programs, and audit programs for the Cigarette, Tobacco, and Marijuana taxes. These programs together produce \$1.4 billion (fiscal year 2022) per year or almost 10% of that collected by the division.

The OSBP section works toward improved compliance with the laws, rules, and policies related to the taxes and fees administered by the section. It is the mission of the program to provide taxpayers with the necessary means and incentives to file and pay their correct share of the taxes and fees for the programs administered. It also works toward improved compliance with the 13 special programs through customer assistance, supporting voluntary compliance, and through enforcement activities. The revenue from these programs fund emergency response activities, environmental protection, road maintenance, and other critical government services that Oregon counts on. Auditors in this section will be trained to audit more than one program based on business need and considering personal preference when possible.

The Corporate Activity Tax is the largest program this position is responsible for, it is a fast-growing program that is expected to produce more than \$1.3 billion alone in the 2023 fiscal year and even more in years following. The program has over 35,000 registered businesses. The tax program is also unique in that it does not follow federal income tax laws and impacts all types of businesses equally (corporations, partnerships, LLCs, sole proprietorships, etc.). Very large multi-state and multi-national corporation with commercial activity in excess of \$100 million per year pay over 50% of the tax. These large corporations are extremely complicated having tiered structures that complicate tax filing and auditing. They also cover every industry sector with uniqueness in each sector needing to be studied and understood in order to determine the correct amount of tax. Because of this uniqueness and size this is a substantial program to administer. This position is responsible for ensuring that forms and systems are ready each year so that taxpayers can voluntarily comply with the program, adopting administrative rules to further clarify statutes, communication with taxpayers and tax professionals, processing over 20,000 tax returns, approving thousands of refunds to be sent to taxpayers, identifying non-filing businesses that are subject to the tax, and auditing returns that have a high level of risk for non-compliance with the law. The revenue from this program is distributed directly to the Oregon Department of Education to use for schools across the state of Oregon and is the sole funding for the Student Success Fund. Bringing this revenue in supports school age children, teachers, and school programs throughout Oregon.

The Transient Lodging Tax program includes both the state tax and local taxes that we administer for 23 cities and counties with more being added regularly. The programs together produce over \$41 million annually. Every lodging provider (number of taxpayers) in Oregon must file and pay this trust fund tax quarterly. A trust fund tax is one that is collected from others and held in trust until paid over to the taxing authority. Because this tax is ultimately paid by the consumer it is of the utmost importance that this program has high levels of compliance. Responsibilities for this program include those stated above as well as partnering with localities across the state to administer their programs. This position is also responsible to maintain up to date intergovernmental agreements for this administration. The revenue from this program goes directly to supporting statewide and local tourism which is an important industry in Oregon. Tourism is a \$10.9 billion industry in Oregon and supports over 100,000 jobs for Oregonians.

The Emergency Communications Tax or E911 program is a tax imposed on every phone line in Oregon that has access to 911 call centers. This is another trust fund tax as it is paid through phone bills to consumers, however the tax is paid to the state by the phone line provider. This program has over 400 taxpayers but impacts nearly every Oregonian. Responsibilities for this program include those stated above as well as ensuring that the tax is distributed correctly to the Office of Emergency Management. This program produces over \$78 million annually to support emergency call centers throughout Oregon. These call centers provide emergency services to all Oregonians, so this program has broad reaching impacts across the state.

The Vehicle Privilege and Use Tax programs and the Bicycle Excise Tax program are transportation funding sources. These programs together bring in over \$43 million annually. The privilege and excise programs are trust fund taxes collected by automobile dealerships and retailers who sell bicycles for use in

Oregon. The use tax program is self-reported by individuals and certain companies who purchase fleet vehicles that are subject to the vehicle tax. The responsibilities for these programs are the same as those stated above as well as ensuring the taxes are distributed accurately to the Department of Environmental Quality, Oregon Department of Transportation, the State Highway Fund, and Connect Oregon. The vehicle programs also require partnership with the Department of Motor Vehicles as they need to know that tax has been paid before issuing a vehicle registration. Transportation funding provides access to roads for all Oregonians whether they drive or ride, thus these programs are a substantial part of the revenue that Oregon counts on.

The Heavy Equipment Rental Tax (HERT) program provides funding for all counties and local taxing districts in the state and is meant to replace lost property tax revenue. This is another trust fund tax as it is collected by heavy equipment rental providers from renters of heavy equipment used in Oregon. This is a statewide tax with a broad reach and ensures that localities in Oregon have the funding they need to provide services to all Oregonians. Over \$7.2 million annually is collected and distributed through this program.

The Petroleum Load Fee program assesses a fee on certain petroleum-based transactions. Taxpayers are required to register with us and pay fees on a quarterly basis. The over \$3 million in annual revenue from this program supports the Oregon State Fire Marshal.

The Hazardous Substance Possession Fee program paid by people who possess hazardous substances within the state. This program requires partnership with the State Fire Marshal to collect the fee which funds over \$3 million per year to three programs. The three programs are: Oregon Community Right to Know and Protection Act, Toxic Use Reduction Program, and Orphan Site Clean UP Program. These programs ensure safe storage and use of hazardous programs, encourage pollution prevention, and protect public health which benefit all Oregonians.

The Amusement Device Tax program is paid by retailers who operate video lottery game terminals. This position partners with the Oregon Lottery to assess and collect this tax on retailers. This tax provides in excess of \$3 million per year to the state General Fund, all counties in the state, and Oregon Youth Conservation, all benefiting Oregonians across the state.

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:

Be one of the OSBP tax law interpreter and advisor on state and federal statutes, regulations, rules, policies, court decisions and other state and local legal issues. The person plans, coordinates, provides functional direction and monitoring of OSBP program activities, such as: administrative rules development; developing legislative concepts; legislation review for the program; evaluating policy issues, program proposals, and strategies; review of operations; coordination of operational changes; coordination of large, high impact or agency-wide projects; research of various tax law authorities (state, federal and courts); preparation and presentation of complex technical tax law and department operations to agency staff and management groups, tax professionals, state legislators, other Oregon agency staff, other state's tax representatives, and the general public; represent the department at public, private and legislative groups; and make recommendations to management for informed decision making.

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
45%	N	E	<p><u>System Support for OSBP Section programs</u></p> <p>Provides shared responsibility for system support to the OSBP by performing the following duties:</p> <ul style="list-style-type: none"> • Work collaboratively with OPA3 in the unit (Program Coordinator – Liaison between our section and the GenTax production team). Duties include; identify any system issues, submit SQR, coordinate with other areas to ensure changes are vetted broadly, verify functionality in production, accept solution, identify/provide training to program staff and other agency staff, communicate change as needed, and assists in monitoring and tracking SQRs. • Evaluates automated systems and suggests improvements to achieve optimum efficiency and performance related to auditing, viewing and processing of the OSBP section's tax returns. • Collaborates with processing center to ensure correct data needed for tax compliance and statistical analysis is captured and computed correctly by the automated systems. • Facilitates discussions and/or consults with agency staff and managers about system efficiency or operational needs. • Collaborates with information systems' staff to design system specifications based on evaluation and needed business requirements. • Recommends acceptance and determines error acceptance levels of new system developments and enhancements to program manager. • Reports to management annually on tolerance levels used within the system and by processing.

			<ul style="list-style-type: none"> • Makes suggestions to management on improvements of tolerances that are a more effective use of resources. • Provide stats and reports as identified and requested by manager, section manager, and other. • Prioritize workload in the absence of the Program Coordinator
35%	N	E	<p><u>Back-up to the E-File/Systems Coordinator</u></p> <ul style="list-style-type: none"> • Help monitor and modify system operations, current policies and procedures to support new or changing priorities based on responses of participants and changes in tax law and policy. • Assist in the planning, design, and development by developing business requirements and drafting software specifications. This includes identifying and specifying data elements, inputs, outputs, user interface and desired functionality. • Assist with acceptance testing of new software companies, Share responsibility for identifying business requirements, change control, testing requirements, risk identification, management updates and validation of system. • Provide timely communication to program stakeholders, program staff, management, other division staff, agency staff, software vendors, consultants, and tax practitioners. • Review and provide input regarding the annual electronic filing publication updates, file specifications, schemas, and others. • Resolve technical processing issues with other units and agencies; formulating policies for resolution of administrative issues; and making recommendations to management concerning ongoing staffing, technological, budgetary, and policy needs and changes. • Assist in the development of operational procedures and long range plans. • Provide support and training to agency electronic filing program stakeholders as well as external partners such as tax practitioners as identifies and needed. • Prioritize workload in the absence of the e-file coordinator.
10%	N	E	<p><u>Legislation, Policy and Procedures</u></p> <ul style="list-style-type: none"> • Analyzes legislative proposals to determine fiscal impact related to OSBP systems and processes and communicates required changes to systems or processes to implement and administer the legislation. • Analyzes agency policy and conducts annual review of operating procedures (including processing procedures) in relation to OSBP systems and the processing of tax returns and agency operations. Recommends changes or improvements to meet program operating needs. • Evaluates forms to assure they meet requirements for system processing, document imaging, electronic filing of tax returns and automated workflows. • Assists in the section's analysis and response to technical questions concerning corporation tax law received from within and outside the department. This includes response for inquiries to the Governor or the Director. • Makes recommendations for decision-making by section management team, and helps the implementation of decision actions.
5%	N	NE	<p>Project Management:</p> <ul style="list-style-type: none"> • Plans OSBP program and operational improvement projects specifically discussing automated systems design and improvements; identifies project scope, required training, and resources. Identifies potential risks and difficulties, and assists in design of strategies to mitigate or avoid them. Works with information technology staff and OSBP Section Leadership to plan projects. • Conducts management studies of work processes, policies, computer systems, and legislative issues, as well as other issues as appropriate. Reviews existing or proposed activities for effectiveness, efficiency, and conformity to established

			<p>guidelines. Analyzes study data and completes reports, which include recommendations for actions and issues to address.</p> <ul style="list-style-type: none"> • Conducts or coordinates special projects which are of a non-recurring nature. • Attends and serves as a resource and program representative on various other agency projects or one-time meetings.
5%	N	NE	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.

Typical office environment with limited physical exertion required. Extensive use of personal computer using analytical and reporting software. Works on multiple tasks with tight and often competing timelines. Generally, long periods of sitting.

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.

Federal and state tax laws, regulations, rules, and court decisions; Department of Revenue Policies and Procedures; technical policy and procedures such as Design Methodology, System Development Life Cycle, Project Management Manual, EDP Systems Standards, Revenue Accounting Manual, IRS Modernized E-File Guidelines, e-standards.

b. How are these guidelines used?

As a source of information for research, analysis, and system design. As a source of information in explaining the laws, rules, and policies to stakeholders requesting assistance. As models for presenting recommendations, proposals, and analysis. As required formats for acquiring systems and services. As accepted project management services.

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?
Corporation Officers & Tax Department Staff, CPAs and other tax preparers, Tax Attorneys, Software Vendors, & Business Owners	Phone, mail, e-mail, in person	Solve return processing issues and explain internal processes, policies, and procedures. Render decisions on tax filing related disputes.	Weekly

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

Agency Leadership/Management	Phone, mail, e-mail, in person	Give consultative advice on business systems, present problems, recommend automated solutions	Monthly
Agency Information Technology Staff	Phone, mail, e-mail, in person	Present business requirements, present system problems, problem solve, plan and manage projects, explain policy and processes.	Daily
Agency Professional Staff	Phone, mail, e-mail, in person	Gather and verify information, problem solve, plan and manage projects, explain policy and processes	Daily
Other State Agencies or Public Jurisdictions	Phone, e-mail	Explain internal processes, policies and procedures	Bi-annually

SECTION 7. POSITION RELATED DECISION MAKING

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

Recommends acceptance of new system developments, or enhancements to existing systems. Recommends methods to control access to systems and data. Recommends system changes to management and agency leadership.

Decisions directly affect the accuracy and availability of data from the Corporate Activity Tax program's tax returns. Decisions directly affect changes or notices that are sent to taxpayers of changes in their calculation of Oregon tax liability.

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".

Revenue Manager 1		Reviews selected work	Monthly or more often as needed or when requested by the employee	Verify potential influence to agency, division, section, and unit goals, objectives, and values. Verify quality and timeliness of work completed.
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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
- Disciplines and rewards

- 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 in the Oregon Special Business Programs Policy & Systems Unit requires an extensive knowledge and understanding of the complex provisions of the tax laws regarding taxation of the programs in our section; skill in maintaining harmonious working relationships; and skill in systems analysis, design, and structured programming techniques.

Must have the ability to: analyze processes and functions and communicate the requirements to the technical staff; develop the business side of complex computer applications using available tools, knowledge of the theory, principles, and methodology of information processing; pay close attention to detail; collect, organize, and evaluate statistical information; act as liaison between end-users and technical staff; actively participate in meetings dealing with the planning and design of functions within new systems and policy affecting systems; work closely with the technical staff in all phases of a project; have a good understanding of project management, ability to identify stakeholders, necessity of staying within project objectives and time constraints; analyze and interpret laws, rules, and regulations; effectively communicate ideas, recommendations, and technical information to technical and non-technical persons; translate ideas into workable plans; perform a cost benefit analysis; develop and present training to agency personnel on procedural and operational changes.

SPECIAL REQUIREMENTS: List any special mandatory recruiting requirements for this position not listed in minimum qualifications for this class:

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
<i>Note: If additional rows of the below table are needed, place cursor 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