



Income Tax Auditor II
February 7, 2020

Definition

Under direction, is responsible for performing advanced-level, highly skilled income tax auditing responsibilities to ensure compliance with City income tax provisions; performs closely related duties as required.

Associated Classification(s): Income Tax Auditor I (0660)
 Income Tax Auditor Supervisor (0661)
 Income Tax Auditor Specialist (0662)

Background¹

On December 6, 2019, the Department of Human Resources, the Auditor’s Office, and the Civil Service Commission met to discuss the creation of the subject classification. The Auditor’s Office has requested a classification be created to account for the varying skill and performance levels required within the Income Tax Auditing Section. This section is responsible for processing and auditing tax returns to ensure compliance with City income tax provisions. The classification plan for the Income Tax Auditing Section is comprised of the Income Tax Auditor, Income Tax Auditor Supervisor, and Income Tax Auditor Specialist classifications. To address the need for differing skill levels, the Civil Service Commission retitled the Income Tax Auditor classification to Income Tax Auditor I and proposed the creation of the subject classification, Income Tax Auditor II. The Income Tax Auditor I is an entry-level auditing position, while the proposed subject classification would serve as an advanced, highly-skilled, and specialized auditing position.

The proposed Income Tax Auditor II would be responsible for completing complex special projects and audits and would serve as a subject matter expert in their respective section. The classification would report to the Income Tax Auditor Supervisor.

Market Analysis

The following table displays the associated classifications of the Income Tax Auditor II and their respective pay grades/ranges:

Grade/Range Comparison				
Classification	Range	Min	Max	BU
Income Tax Auditor I	25-30	23.60	37.16	AFSCME
<i>Income Tax Auditor II</i>	-	-	-	-
Income Tax Auditor Supervisor	57	31.17	46.75	CWA
Income Tax Auditor Specialist	58	34.91	52.35	CWA

¹From the Civil Service Commission’s Analysis and Recommendation report dated October 30, 2019



Pay Grade/Range Recommendation

Market research was performed by a review of market data. Following a proper job analysis, actual salary data was obtained from the City of Denver with a job matching at least 70% of the duties of the proposed subject classification. The following table illustrates the results of the research:

Municipality	Salary Range		
	Minimum	Maximum	Average
Denver, Colorado	\$30.81	\$49.30	\$37.02
		Market Rate	\$37.02

Recommendation

The Income Tax Auditor II research yielded an hourly market rate of \$37.02, which falls between CWA Pay Grades 56 and 57. Job matches were largely difficult to obtain due to the proposed classification's primary focus on income tax, resulting in very limited market data. The needs of the department are also taken into consideration when assigning pay to new jobs. The Auditor's Office has indicated that the proposed classification will report to the Income Tax Auditor Supervisor (CWA 57).

Based on the needs of the department, it is recommended that the Income Tax Auditor II be assigned to **CWA Pay Grade 56**, with a minimum hourly wage of \$27.81 and a maximum hourly wage of \$41.73. The midpoint of CWA Pay Grade 56 falls within 10% of the established market rate. This recommendation will ensure stratification in the class series while appropriately compensating the proposed classification.

FLSA

The Fair Labor Standards Act of 1938 does not provide an exemption to overtime pay for the duties of the Income Tax Auditor II. Therefore, the Income Tax Auditor II classification is FLSA **non-exempt** and eligible for overtime pay.