

## **COMPETENCY MODEL FOR TAX COMPLIANCE AIDE (1173)**

The following competencies have been identified as those that best separate superior from satisfactory job performance in the class of **TAX COMPLIANCE AIDE**. (Numbers refers to the order of the competencies in the Competency Bank.)

1. Reading Comprehension
2. Mathematics
3. Judgment and Decision Making
13. Stress Tolerance
20. Job Knowledge
29. Fact Finding
34. Customer Service
45. Oral Communication
47. Written Communication

On the following pages are descriptions of each competency, including a definition, the level of the competency required for the class (*italicized*, **bolded**, and underlined), examples of behavioral indicators, and satisfactory and superior performance levels.

**1. READING COMPREHENSION** – Comprehends and correctly applies information presented in written form. Makes correct inferences; draws accurate conclusions.

Level of Competency Required by Job:

- Level 1: Concrete, specific job-related information (work orders; instructions; material/equipment labels)
- Level 2: **General information related to field of work and assignments; (articles in trade publications; technical/instructional manuals; memos; letters; e-mails; reports)**
- Level 3: Abstract/complex information (highly technical articles/ reports in specialized area; legal or other regulatory material)

Examples of Behavioral Indicators:

- Follows written instructions correctly.
- Learns information presented in writing.
- Identifies relevant written information.
- Interprets written legal regulatory material accurately.

Performance Levels:

Satisfactory

Reads instructions correctly. Learns from manual and other printed material.

Superior

Learns from manual and may answer others' questions. Explains information presented in written form to others.

**2. MATHEMATICS** – Performs arithmetic or higher-level mathematical computations accurately.

Level of Competency Required by Job:

- Level 1: **Perform arithmetic computations (add, subtract, multiply, divide, ratios, percentages).**
- Level 2: Use algebra (substitute numbers for letters in a formula), geometry (angles, distances, area), and/or descriptive statistics (mean/median/mode, standard deviation, range).
- Level 3: Apply and interpret calculus, inferential statistics (t-tests, correlations, ANOVA, multiple regression) or other very high level mathematics.

Examples of Behavioral Indicators:

- Quickly and accurately performs arithmetic computations.
- Appropriately selects and applies formulas for stated purpose.
- Correctly identifies an appropriate analysis for a specific purpose and selects the appropriate computer program for computation.
- Accurately interprets and presents results of mathematical/statistical computations.

Performance Levels:

Satisfactory

Knows mathematical requirements of the job and performs them correctly. Verifies work to ensure accuracy.

Superior

Identifies additional opportunities for the application of mathematics in work. Answers questions/trains others to assist them in their use of mathematics.

**3. JUDGMENT AND DECISION MAKING** – Accurately assesses situations, seeks new information if necessary, and applies all available information to reach sound conclusions/formulate effective response.

Level of Competency Required by Job:

- Level 1: Training and guidelines needed to respond to immediate situations within very specific function are provided (or supervisor available to assist).
- Level 2: **General information and guidance to assist in responding to a variety of situations across a range of circumstances are provided.**
- Level 3: Little guidance available for responding to a wide range of complex situations with far-reaching and/or enduring consequences.

Examples of Behavioral Indicators:

- Effectively responds to atypical situations.
- Asks questions or otherwise obtains additional relevant information to make a decision.
- Formulates a decision and necessary actions based on available facts.
- Correctly infers appropriate response based on information provided and existing policies, personal experience, and/or consultation with others.
- Discusses conclusions/possible responses with others before taking action as necessary.
- Considers impact of decisions on all affected parties.

Performance Levels:

Satisfactory

Correctly assesses routine and unusual situations and reaches appropriate conclusions for actions needed. Obtains additional information and/or consults with others as necessary.

Superior

Evaluates new situations accurately to establish an appropriate response or plan of action. Recognizes the impact on all affected parties, as well as the possible ramifications and/or repercussions of setting a precedent.

**13. STRESS TOLERANCE** – Maintains effective performance when under pressure, confronted with opposition or criticism, and/or when the situation is dangerous.

Level of Competency Required by Job:

- Level 1: **Assignment may include varied or heavy workload; new tasks may need to be learned; members of the public and, at times, co-workers may be rude.**
- Level 2: Insufficient staff or resources may be available to accomplish work. Priorities/objectives may be unclear and/or direction uncertain. Role ambiguity regarding responsibilities may exist. May encounter disagreement or criticism when performing job activities.
- Level 3: Presentation and defense of position in a public forum, which at times entails facing opposition, may be required. Work environment may be fast-paced and one in which urgent decisions must be made. Making life-or-death decisions may be necessary.

Examples of Behavioral Indicators:

- Remains composed and focused on the task at hand in the presence of obvious stressors.
- Understands that rudeness or opposition is not typically personal attacks.
- Continues to make good decisions under urgent circumstances or when in danger.
- Soothes others who are more adversely affected by stress.

Performance Levels:

Satisfactory

Continues to perform effectively under stressful circumstances.

Superior

Acknowledges stress, but appears to be unaffected by it. Concentrates extra effort on accomplishing the task at hand. Assists others with effective coping.

**20. JOB KNOWLEDGE** – Knows information required to perform a specific job. Includes both widely available courses of study (for example, chemistry, human resources management, graphic arts) and City-specific information (parking regulation and ticketing practices; purchasing procedures; provisions of the City Charter).

Level of Competency Required by Job:

- Level 1: **Knowledge is concrete, factual, and/or procedural and may be defined by the organization. Situations in which it is applied are quite consistent.**
- Level 2: Knowledge is substantive and may be defined by an external trade, field, or profession. Situations in which it is applied vary and, as such, require breadth and depth of understanding.
- Level 3: Knowledge is abstract, conceptual, and/or complex and may be supported by a well-defined academic discipline or authoritative sources (e.g., laws, ordinances, government guidelines/regulations/codes). Situations in which it is applied may vary greatly or be novel.

Examples of Behavioral Indicators:

- Performs work correctly/avoids technical (job content related) errors.
- Answers technical questions about work accurately.
- Asks few technical questions about the performance of routine work activities.
- Offers advice (“coaching”) to new employees regarding their work.
- Develops training programs for other employees.
- Sought out as a source of information by others.

Performance Levels:

Satisfactory

Sufficient job knowledge to perform work correctly independently. Answers technical questions about work correctly.

Superior

Expertise in technical job information sufficient to serve as a resource to others. May develop training manuals/ programs and/or give internal and/or external presentations related to work.

## **Job Knowledge Areas**

1. Knowledge of the methods, operations, and structure of businesses subject to City tax and permit provisions, such as sole proprietorships, corporations, partnerships, and limited liability companies (LLC), sufficient to assist businesses in initiating appropriate modifications to classifications and permits.
2. Knowledge of the operation, practices, and procedures of the Office of Finance Tax and Permit Divisions, such as interpreting and applying the City of Los Angeles Business Tax Ordinance, sufficient to make classification decisions related to business taxes and permits.
3. Knowledge of basic accounting and bookkeeping terminology, such as gross receipts, cash method, fiscal year, and apportionment, sufficient to determine the documents necessary to compute taxes owed to the City.
4. Knowledge of Los Angeles City Charter provisions, City tax and permit ordinances, and City Attorney opinions pertaining to business tax provisions and how to interpret them, such as Business Tax Ordinance, Police and Fire Permits, and City Clerk Rulings, sufficient to complete work assignments involving the categorization of incoming businesses and determining tax liability.
5. Knowledge of the methods and techniques used to conduct investigations related to business classifications and tax liability, such as interviewing taxpayers and conducting office investigations, sufficient to determine whether City taxes and permit fees are being paid to the City.

**29. FACT FINDING** – Obtains required information through questioning, review of existing materials, or securing new materials to answer a question or address a problem.

Level of Competency Required by Job:

- Level 1: Look up information available in the workplace (including use of the internet) or by asking questions of co-workers or supervisor.
- Level 2: **Interview individuals and/or obtain necessary information from files, the library, and/or the internet.**
- Level 3: Conduct in-depth interviews/interrogations or depositions. Locate obscure reference material containing germane information by correctly identifying needed information, making logical inferences regarding where it might be available, and discerning from newly acquired information relevant additional materials.

Examples of Behavioral Indicators:

- Asks a series of insightful questions in a logical order.
- Correctly identifies persons most likely to have the needed information.
- Listens carefully to responses from others to discern all relevant information stated.
- Makes logical assumptions about where certain types of information might be found; or asks others who are likely to know.
- Persists in locating relevant information until a sufficient amount is available to permit answering question or addressing the problem fully.

Performance Levels:

Satisfactory

Obtains necessary information through scrutiny of existing files and other resources, correctly identifying and obtaining other sources of information, and/or asking questions.

Superior

Exhibits great insight in identifying who would have certain information, or in what materials it might be located. Carefully crafts questions to extract needed information. Persists until sufficient information is gathered to formulate a logical conclusion.



**34. CUSTOMER SERVICE** – Interacts with recipients of services (internal or external customers) in a way that provides accurate, timely, and effective information and service.

Level of Competency Required by Job:

- Level 1: Interact with customers in person, over the telephone, or through e-mail (and/or other electronic media) in order to provide information or assistance. Listen to customer concerns; explain/reconcile information and provide alternatives if possible; facilitate resolution by making referral and/or following-up as necessary.
- Level 2: **Promotes positive customer service. Serves as a model of providing exemplary customer service.**
- Level 3: Develop customer-oriented procedures; identifies changes in procedures to enhance customer service and ensures they are implemented.

Examples of Behavioral Indicators:

- Carefully listens to (or reads) customer statement of the issue.
- Provides direct, informative, accurate responses to customer.
- Suggests options if available.
- Maintains a positive attitude in the face of customer complaint or frustration.
- Remains focused on the issue presented by the customer and directs the customer back to the issue if necessary.
- Asks the customer if their concerns have been fully addressed.
- Ensures organizational policies and practices are customer-focused.
- Ensures all employees recognize their responsibility for customer service and are properly trained for it.

Performance Levels:

Satisfactory

Displays knowledge as well as courtesy and patience when interacting with customers. Ensures customers' issue is correctly identified and remains focused on it until it is resolved.

Superior

Seeks further information or advice to resolve difficult issues. Solicits feedback on the effectiveness of service. Makes suggestions for improving service and facilitates changes needed to implement.

**45. ORAL COMMUNICATION** – Communicates orally in a clear, concise, and effective manner.

Level of Competency Required by Job:

- Level 1: Exchange specific, job-related information orally with others in the immediate work environment or via telephone and/or radio.
- Level 2: **Obtain/provide/present general and/or job-specific information orally to a variety of others in various situations.**
- Level 3: Obtain/provide/present a diverse array of information orally at varying levels of complexity to a wide range of others across many different situations and circumstances.

Examples of Behavioral Indicators:

- Audience clearly understands the intended message.
- Rarely must repeat information in response to questions.
- Refrains from use of unnecessary words, phrases, or jargon.
- Provides a level of detail appropriate to the situation (avoids too much or too little detail).
- Speaks at a level appropriate to the audience in terms of terminology, sentence structure, and simplicity/complexity of ideas expressed.
- Uses words with precision (vocabulary) to convey exact information.

Performance Levels

Satisfactory

Speaks clearly and audibly, providing the appropriate information and level of detail. Typically conveys the message on the first attempt. Answers questions accurately and directly.

Superior

Speech is direct and to the point. Speaks convincingly and with authority when appropriate. Maintains sensitivity to the audience while providing thorough information with the appropriate level of detail through the use of precise language.

## 47. WRITTEN COMMUNICATION – Communicates effectively in writing.

### Level of Competency Required by Job:

- Level 1: Write notes/e-mails. Completes forms with some open-ended responses (sentences).
- Level 2: **Write letters, articles/reports, and/or detailed descriptions of activities/occurrences.**
- Level 3: Write lengthy reports, instruction manuals, in-depth analyses/reviews of complex issues and/or articles for publication. Reviews the written work of others.

### Examples of Behavioral Indicators:

- Writing includes the necessary information to convey the intended message.
- Sufficiently few errors in spelling, punctuation, grammar to not interfere with the intended message or distract the reader.
- Little editing or re-writing needed to produce a final product.
- Composes materials efficiently.
- Information is presented in a well organized manner.
- Tone and degree of formality are appropriate to the purpose and audience.

### Performance Levels:

#### Satisfactory

Writes material that clearly communicates the necessary information; needs little editing.

#### Superior

Precisely uses words and organizes information in a way that enhances presentation of the message. Virtually no editing needed.