

Competency Model for Tax Compliance Officer

The following competencies have been identified as those that best separate superior from satisfactory job performance in the class of Tax Compliance Officer.

1. Reading Comprehension
2. Mathematics
3. Judgment and Decision Making
5. Learning Ability
6. Attention to Detail
20. Job Knowledge
33. Interpersonal Skills
34. Customer Service

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

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.

5. LEARNING ABILITY – Readily acquires and applies new information.

Level of Competency Required by Job:

- Level 1: Learn job-related information, rules, and procedures, and apply them correctly.**
- Level 2: Learn and apply extensive job-related information correctly. Make reasonable inferences when specific information needed in a given instance was not presented.
- Level 3: Access new job-related information via print or electronic media, in educational/training programs, and/or by speaking with others, and apply it correctly to the job.

Examples of Behavioral Indicators:

- Recalls information presented in educational/training programs.
- Recognizes how to apply newly acquired information to the job.
- Applies new information to the job in a way that increases productivity.
- Applies “lessons learned” from prior work experiences to current work.
- Answers questions/coaches others who received the same instruction.

Performance Levels:

Satisfactory

Learns new information and applies it appropriately to situations/issues.

Superior

Readily acquires new information, makes appropriate inferences based on it, and integrates it with prior learning and experience to maximize its use in a variety of situations or with respect to a variety of issues.

6. ATTENTION TO DETAIL – Extremely careful in addressing all aspects of each

work assignment in order to produce “completed staff work” and/or avoid any negative outcomes.

Level of Competency Required by Job:

- Level 1: Ensure all aspects of work assignment are completed as directed.**
- Level 2: Verify that each aspect of work assignment is properly completed; make logical inference regarding additional activities that may need to be performed to produce “completed staff work.”
- Level 3: Include evaluation of final work/work product in its accomplishment; make adjustments as possible to improve.

Examples of Behavioral Indicators:

- Carefully checks all aspects of work for completion and accuracy before submitting.
- Identifies errors (for example, typo’s, computations, measurements, application of laws/rules/policies) and corrects them prior to submitting.
- Cross-checks work against available resources.
- Sets up a means of checks and balances to ensure work accuracy.
- Considers changes in final work product to ensure usability by recipient.
- Completes all revisions upon request.

Performance Levels:

Satisfactory

Ensures that each task accomplished represents “completed staff work.” No remaining details/inconsistencies for others to address.

Superior

All aspects of each task completed are verified to be correct. Identifies any foreseeable consequences of work that may need to be addressed and does so.

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.

Tax Compliance Officer

Job Knowledge List

1. Knowledge of the Business Tax ordinances and provisions of the Los Angeles Municipal Code such as Article 1, Chapter 2, including the departmental procedures and practices pertaining to the enforcement of such ordinances and provisions in order to effectively enforce tax and permit ordinances.
2. Knowledge of the City of Los Angeles' City Clerk's Rulings, City Attorney opinions and ordinances pertaining to business taxes and police, fire and tobacco permit enforcement sufficient to monitor business permits and enforce tax ordinances when necessary.
3. Knowledge of Los Angeles Tax and Permit System (LATAX) sufficient to properly input relevant business and tax data.
4. Knowledge of bookkeeping terminology such as assets, liabilities, stockholders, revenues and expenses sufficient to record and interpret business data and information.
5. Knowledge of the business structures and methods of operations of various types of businesses in order to recognize potential permit or tax violations.
6. Knowledge of departmental records pertaining to various types of businesses, such as previous tax statements, in order to prepare tax assessments where business records are not available.
7. Knowledge of the rules of evidence pertaining to tax and permit ordinances sufficient to serve as an expert witness in litigation cases and to represent the City in small claims court.
8. Knowledge of the factors necessary to read street maps in order to complete daily field calls by visiting all businesses within an assigned area in the City of Los Angeles.
9. Knowledge of computer programs including Excel, Word and Quickbooks sufficient to input business data and information on a daily basis.

33. INTERPERSONAL SKILLS – Interacts effectively and courteously with others.

Level of Competency Required by Job:

- Level 1: Interact with members of the workgroup, supervision, and/or the public in a cordial, service-oriented manner.
- Level 2: Interact across department lines and with appointed City officials, and/or members of the public, at times under adversarial circumstances, in a cordial, respectful manner.**
- Level 3: Interact with appointed and elected City officials, department heads, representatives of external organizations, and/or the media in a cordial, effective manner.

Examples of Behavioral Indicators:

- Works well with others toward mutual objectives.
- Does not arouse hostility in others.
- “Disagrees without being disagreeable.”
- Elicits acceptance/cooperation from others.
- Affords all individuals respect, regardless of their role or status.
- Effectively addresses concerns of politicians or others who may have their “own agenda.”

Performance Levels:

Satisfactory

Behaves in a courteous, respectful, cooperative manner toward co-workers, other City employees, and members of the public.

Superior

Facilitates positive interpersonal relations within/among workgroups and toward members of the public. Adept at finding similarities and grounds for cooperation/mutual benefit.

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.