

IOWA DEPARTMENT OF ADMINISTRATIVE SERVICES ▼
HUMAN RESOURCES ENTERPRISE
EMPLOYER LIABILITY SPECIALIST

DEFINITION

Under immediate to general supervision examines employer financial records to insure that appropriate Employment Security Contribution Taxes are assessed and collected; performs related work as required.

The Work Examples and Competencies listed are for illustrative purposes only and not intended to be the primary basis for position classification decisions.

WORK EXAMPLES

Interacts with employers and/or their legal representatives by explaining the provisions of the Iowa Employment Security Law, Job Insurance Administrative Rules, and other regulations that relate to the assessment and collection of Employment Security Contribution Taxes.

Determine if accurate taxes have been assessed and/or the employers ability to meet the assessed obligations by reviewing employer financial records and other relevant data.

Corrects employer accounts by adjusting total and taxable wages, contributions, interest and penalty and issuing credit memos, initiating refunds, and assessing additional taxes.

Interacts with field audit staff to request and obtain information concerning employer assets, wage records, and tax payments in order that proper adjustments may be made to employer accounts and/or delinquent taxes collected.

Evaluates changes in business ownership to determine where the tax rate or tax liability assigned to the original owner is transferable to the new owner.

Determines the most appropriate means to secure delinquent taxes by evaluating the employer's files and records, communicating with the employer and/or his/her representative and initiating appropriate legal action when required.

Assists employers who have questions concerning their tax rate by evaluating the factors utilized in determining the rate system and adjusting the rate when appropriate.

Participates in the rate appeal process by making initial determinations as to the validity of the issue(s) raised, preparing documentation for the formal appeal hearing, and appearing at the appeal when requested.

COMPETENCIES REQUIRED

Knowledge of social, economic, and labor conditions affecting unemployment insurance programs.

Knowledge of basic accounting techniques and principles.

Knowledge of modern office accounting practices, procedures, and equipment.

Knowledge of the principles of contract law as they relate to employer liability.

Knowledge of the principles of business law as they relate to employer liability.

Knowledge of the Iowa Employment Security Law as it relates to employer liability.

Knowledge of the principles of bankruptcy law as they relate to employer liability.

Ability to apply auditing procedures and techniques within a brief training period.

Ability to record and evaluate a variety of information and prepare reports.

Ability to read and interpret statutes relating to employer liability.

Works and communicates with internal and external clients and customers to meet their needs in a polite, courteous, and cooperative manner. Committed to quality service.

Displays a high level of initiative, effort and commitment towards completing assignments efficiently. Works with minimal supervision. Demonstrates responsible behavior and attention to detail.

Displays high standards of ethical conduct. Exhibits honesty and integrity. Refrains from theft-related, dishonest or unethical behavior.

Works and communicates with internal and external clients and customers to meet their needs in a polite, courteous, and cooperative manner. Committed to quality service.

Displays a high level of initiative, effort and commitment towards completing assignments efficiently. Works with minimal supervision. Demonstrates responsible behavior and attention to detail.

Responds appropriately to supervision. Makes an effort to follow policy and cooperate with supervisors.

Aligns behavior with the needs, priorities and goals of the organization.

Encourages and facilitates cooperation, pride, trust, and group identity. Fosters commitment and team spirit.

Expresses information to individuals or groups effectively, taking into account the audience and nature of the information. Listens to others and responds appropriately.

EDUCATION, EXPERIENCE, AND SPECIAL REQUIREMENTS

Graduation from a four year accredited college or university supplemented by four semester hours of accounting course work, and one year of financial auditing, tax collection, or related experience;

OR

an equivalent combination of education and experience substituting one year of financial auditing, tax collection, or related experience for one year of required minimum education with a maximum substitution of four years;

OR

an equivalent combination of education and experience substituting one year of financial auditing, tax collection or related experience for four semester hours of the required course work;

OR

employees with current continuous experience in the state executive branch that includes experience equal to nine months full-time work as an Accountant/Auditor 1.

Effective Date: 1-31-86 JMM