

Iowa Department of Administrative Services – Human Resources Enterprise
Job Classification Description

Employer Liability Specialist

Definition

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

The work examples and competencies listed below 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 employer's 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:

- Economics and Accounting – Economic and accounting principles and practices, the financial markets, banking, and the analysis and reporting of financial data.
- Law and Government – Laws, legal codes, court procedures, precedents, government regulations, executive orders, agency rules, and the democratic political process.

- English Language – The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Customer and Personal Service – Principles and processes for providing customer and personal services. This includes customer needs assessment, meeting quality standards for services, and evaluation of customer satisfaction.
- Mathematics – Arithmetic, algebra, geometry, calculus, statistics, and their applications.

Abilities:

- Written Comprehension – Read and understand information and ideas presented in writing.
- Oral Comprehension – Listen to and understand information and ideas presented through spoken words and sentences.
- Oral Expression – Communicate information and ideas in speaking so others will understand.
- Written Expression – Communicate information and ideas in writing so others will understand.
- Deductive Reasoning – Apply general rules to specific problems to produce answers that make sense.
- Inductive Reasoning – Combine pieces of information to form general rules or conclusions.
- Information Ordering – Arrange things or actions in a certain order or pattern according to a specific rule or set of rules (e.g., patterns of numbers, letters, words, pictures, mathematical operations).
- Problem Sensitivity – Tell when something is wrong or is likely to go wrong. It does not involve solving the problem, only recognizing there is a problem.

Skills:

- Reading Comprehension – Understanding written sentences and paragraphs in work related documents.
- Active Listening – Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times.
- Monitoring – Monitoring/Assessing performance of yourself, other individuals, or organizations to make improvements or take corrective action.
- Critical Thinking – Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.
- Speaking – Talking to others to convey information effectively.
- Writing – Communicating effectively in writing as appropriate for the needs of the audience.
- Social Perceptiveness – Being aware of others' reactions and understanding why they react as they do.
- Negotiation – Bringing others together and trying to reconcile differences.
- Active Learning – Understanding the implications of new information for both current and future problem-solving and decision-making.
- Judgment and Decision Making – Considering the relative costs and benefits of potential actions to choose the most appropriate one.

- Complex Problem Solving – Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.

Minimum Qualification Requirements

Applicants must meet at least one of the following minimum requirements to qualify for positions in this job classification:

- 1) Graduation from an accredited four-year college or university with a degree in any field, and experience equal to one year of full-time work in financial auditing, tax collection, or accounting.
- 2) Five years of full-time work experience in financial auditing, tax collection, or accounting.
- 3) All of the following (a and b):
 - a. One year of full-time work experience in financial auditing, tax collection, or accounting; and
 - b. A total of four years of education and/or full-time experience (as described in part a), where thirty semester hours of accredited college or university coursework in any field equals one year of full-time experience.
- 4) Current, continuous experience in the state executive branch that includes nine months of full-time work as an accountant.

Effective date: 04/26 SA