

Iowa Department of Administrative Services – Human Resources Enterprise
Classification Series Guidelines

Revenue Service Agent Series

Classes in the Series

<u>Class Code</u>	<u>Class Title</u>
00354	Revenue Service Agent 1
00355	Revenue Service Agent 2
00356	Revenue Service Agent 3
00357	Revenue Service Agent 4

Series Concept

The Revenue Service Agent series includes positions responsible for providing taxpayer services and performing collections work in support of state revenue administration. Positions in this series assist individuals and businesses in understanding and meeting their tax obligations; research, interpret, and explain state tax laws, rules, and procedures; resolve taxpayer account and system issues; and carry out collection activities to recover delinquent taxes and other amounts owed to the State.

Work in this series emphasizes customer service, application of tax law and policy, analysis of financial and business information, and effective communication with the public. As levels increase, positions are characterized by broader tax knowledge, greater independence and discretion, increased complexity and sensitivity of cases, and responsibility for technical leadership, training, and guidance of lower-level staff. Advanced levels may initiate legal enforcement actions, address high-visibility or politically sensitive matters, and serve as technical resources for agency management and external stakeholders.

Exclusions

The following are excluded from classification within this series:

1. Positions whose primary responsibility is conducting formal tax audits or examinations, which are classified in the Revenue Compliance Officer series.
2. Positions primarily responsible for tax policy analysis, rulemaking, or legislative development.
3. Positions focused on system development, programming, or enterprise-level information technology support rather than end-user taxpayer assistance.
4. Clerical or administrative support positions that do not require application of tax law or independent judgment regarding taxpayer accounts.

Class Distinctions

Revenue Service Agent 1

Performs trainee-level taxpayer services and collections work. Positions at this level assist taxpayers in understanding basic tax obligations, provide routine technical and procedural information, resolve straightforward account or system issues, and perform basic collection activities to recover delinquent taxes. Work is performed under close to moderate supervision and typically involves a limited range of tax types and well-defined procedures.

Revenue Service Agent Series

Revenue Service Agent 2

Performs journey-level taxpayer services and collections work. Positions at this level independently provide technical guidance across a broader range of tax types, resolve moderately complex account issues, and carry out collection activities that may include initiating legal action. Work requires greater judgment, a working knowledge of multiple tax programs, and the ability to determine appropriate courses of action within established laws, rules, and policies.

Revenue Service Agent 3

Performs advanced-level taxpayer services and collections work. Positions at this level resolve complex account issues across multiple tax types, including cases involving escalated collections concerns, sensitive taxpayer situations, or high-dollar liabilities. Work includes applying advanced judgment to determine appropriate collection strategies and may involve initiating and coordinating enforcement actions.

Employees at this level serve as a resource to other staff by providing guidance on complex cases and assisting with problem resolution. Work is performed with a high degree of independence and requires strong knowledge of tax laws, rules, and agency procedures.

Revenue Service Agent 4

Performs expert-level compliance work. Positions at this level handle the most complex, sensitive, or high-risk cases and are responsible for leading or coordinating compliance and enforcement activities. Work includes resolving issues that require interpretation of laws and policies, overseeing or reviewing case actions, and ensuring consistency in application of procedures.

Employees serve as technical experts, provide training and guidance to staff, and may represent the agency in legal proceedings or high-level interactions. Work requires extensive knowledge of tax programs and a high level of independent judgment and decision-making.

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