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| CS-214  Rev 11/2013 |  | Position Code |
|  | State of Michigan **Civil Service Commission**  Capitol Commons Center, P.O. Box 30002  Lansing, MI 48909 |  |
|  | POSITION DESCRIPTION |  |

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| This position description serves as the official classification document of record for this position. Please complete this form as accurately as you can as the position description is used to determine the proper classification of the position. | |
| 2.Employee’s Name (Last, First, M.I.) | 8. Department/Agency |
|  | Technology, Management and Budget/State Budget Office |
| 3.Employee Identification Number | 9. Bureau (Institution, Board, or Commission) |
|  | Office of Financial Management |
| 4.Civil Service Position Code Description | 10. Division |
| Accountant 12 | Payroll and Tax Reporting |
| 5.Working Title (What the agency calls the position) | 11. Section |
| Accountant | Payroll Processing and Operations |
| 6.Name and Position Code Description of Direct Supervisor | 12. Unit |
| Various, State Administrative Manager 15 |  |
| 7.Name and Position Code Description of Second Level Supervisor | 13. Work Location (City and Address)/Hours of Work |
| Jeremy Piggott, Senior Policy Executive 18 | Seventh Floor, Romney Building, Lansing, MI  8:00 a.m. – 12:00 p.m., 1:00 – 5:00 p.m., or as needed |
| 14. General Summary of Function/Purpose of Position | |
| This position is responsible for providing advance level support for complex payroll processing and tax reporting activities for Payroll and Tax Reporting Division (PTRD) team members that must dedicate time to the HRMN (State of Michigan HR, Benefits, and Payroll system) upgrade projects. Position performs the most complex payroll Gross to Net to Labor Distribution reconciliations, payroll clearing fund reconciliations and correcting entries, tax reporting reconciliation and deposits, payroll adjustments processing, payroll testing and configuration, and support to multiple agencies and component units. Tasks and projects that are performed by individuals in this position are critical to ensure accuracy of labor distribution, employee pay, and accurate tax reporting. | |
| 15. Please describe the assigned duties, percent of time spent performing each duty, and what is done to complete each duty.  List the duties from most important to least important. The total percentage of all duties performed must equal 100 percent. | |
| Duty 1 **General Summary of Duty 1 % of Time 20**  This position is responsible for ensuring the accuracy of tax withholdings and for processing complex/unique payroll adjustments and W-2Cs. Responsibilities include ensuring tax withholdings are reported accurately on information returns (W-2s, W-2Cs), researching and processing adjustments, reconciling adjustments with payroll records and information returns, and payroll balancing and monitoring of reporting requirements for W-2 statements. | |
| **Individual tasks related to the duty.**   * Obtain and analyze reports to identify complex errors in employee payroll records. Research the cause of errors and recommend corrective action and coordinate adjustments to the section manager. * Manage bi-weekly payroll processing including balancing and monitoring results to verify that wages, taxes, deductions, related W-2 and other external reporting requirements are met. Research out-of-balance conditions and recommend and coordinate corrective actions. * Manage payment processing including balancing results to verify external reporting requirements are met. Research out-of-balance conditions. Recommend and coordinate corrective actions. * Perform reconciliation activities to ensure accurate recording of tax withholdings within HRMN and employee W-2s. Research related exception and recommend corrective action. * Identify and prepare complex and unique payroll adjustments and accounting transactions to correct errors prior to the preparation of W-2 statements and the State’s financial statements. Because of the volume of errors and the potential penalties per incorrect W-2, this duty is very critical. * Perform reconciliations of payroll adjustments. Research related errors to recommend corrective actions and coordinate adjustments. Provide guidance to resolve related inquiries from employees and human resources offices. * Perform reconciliation activities to ensure accurate recording of payroll expense and liabilities in the accounting system as well as accurate reporting of taxable wages and tax withholdings within HRMN. Research and analyze documented related exception and recommend corrective action. * Prepare and process quarterly and annual tax authority reporting reconciliation. | |
| Duty 2 **General Summary of Duty 2 % of Time 20**  Coordinate and execute system configuration updates and perform thorough testing related to system patches, payroll tax software updates, unique pay and deductions codes, adjustments, and calculations to ensure payroll, IRS and other tax rules and regulations are being properly met. | |
| **Individual tasks related to the duty.**   * Lead monitoring and strategic analysis of existing and emerging payroll, IRS and other tax rules and regulations, gaining an understanding of unique circumstances which affect payroll and tax calculations, pay and deduction limits and configuration. Proactively advise on necessary policy or process adjustments. * Provide leadership overseeing compliance of payroll and tax procedures and ensure documentation is up to date with evolving payroll standards, IRS regulations, and other changes to tax rules and regulations. Coordinate with legal, finance, and HR offices on implementation of process changes. * Oversee rate updates for other eligible adult individual (OEAI) taxable fringe benefits during the annual benefits open enrollment process and coordinate applicable testing. * Throughout the year, Monitor and coordinate on-going employee OEAI taxable fringe benefit adjustments that result from benefit changes. * Provide leadership and oversight in the testing and validation of unique pay and deduction code configurations, ensuring compliance and accuracy during system enhancements, critical patching, and upgrades. * Coordinate testing initiatives for updates to Payroll Tax Software ensuring accuracy, compliance, and seamless integration of enhancements. * Provide assistance and guidance to other PTRD staff on complex and unique payroll and tax activities. | |

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| Duty 3 **General Summary of Duty 3 % of Time 20**  Perform reconciliation of payroll clearing fund and payroll gross to net to labor distribution. Entry of correcting journal vouchers and payment reissues. Test interfaces to SIGMA (State of Michigan Timekeeping, Labor Distribution, and Financial system) ensuring program and system changes do not adversely impact accuracy of interfaces data and labor distribution. |
| **Individual tasks related to the duty.**   * Perform gross to net to labor distributions to ensure accuracy of payroll in HRMN and SIGMA. Research and propose resolutions to reconciling items. * Reconcile central payroll clearing fund and preform correcting JVs to clear reconciling items. * Monitor returned check and payments to State of Michigan log, ensuring timely issuance/reissuance of payments to vendors and/or employees. * Participate in Fiscal Year End testing and production activities, ensuring proper split of payroll expenditures between fiscal years. * Validate data is properly interfaced to SIGMA after system patch updates and custom interface changes. |
| Duty 4 **General Summary of Duty 4 % of Time 20**  This position serves as an Agency Payroll Liaison for a variety of state departments. These assignments are intended to assist in providing departments with improved customer service related to payroll processing, payroll tax reporting and payroll accounting matters. |
| **Individual tasks related to the duty.**   * Provide solutions for payroll and system related issues to ensure accurate recording of payroll expense and liabilities. * Provide guidance/assistance interpreting payroll rules and regulations. * Assist departments in processing accurate and timely payroll adjustments as needed. * Research department inquiries and provide adequate and timely solutions. * Recommend corrective actions (program/procedure changes) that may be taken as a result of problems identified to prevent future occurrences. |

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| Duty 5 **General Summary of Duty 5 % of Time 20**  Perform various special projects and other duties as assigned by the section manager. |
| **Individual tasks related to the duty.**   * Other duties as assigned. |
| Duty 6 **General Summary of Duty 6 % of Time 0** |
| **Individual tasks related to the duty.** |

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| 16. Describe the types of decisions made independently in this position and tell who or what is affected by those decisions.  The person in this position will be expected to work independently on projects, rules and regulation review, perform independent analysis based on assignments and propose solutions to manager based on that analysis. Numerous requests for assistance are made via phone calls wherein situations are presented that are either hypothetical or do not clearly follow past practice. The individual in this position must provide acceptable guidance based upon existing policies and procedures and payroll and tax regulations. | | | |
| 17. Describe the types of decisions that require the supervisor’s review.  The individual in this position must consult the section manager regarding decisions that have a department-wide or statewide impact. The individual in this position must consult the section manager when numerous alternatives are available, or interpretation is subject to a great deal of judgment to determine the best solution. Decisions on changes to existing policies and procedures or the creation of new policies or procedures require the section manager’s approval. | | | |
| 18. What kind of physical effort is used to perform this job? What environmental conditions is this position physically exposed to on the job? Indicate the amount of time and intensity of each activity and condition. Refer to instructions.  The environment is considered normal for an office setting. | | | |
| 19. List the names and position code descriptions of each classified employee whom this position immediately supervises or oversees on a full-time, on-going basis. (If more than 10, list only classification titles and the number of employees in each classification.) | | | |
| NAME | CLASS TITLE | NAME | CLASS TITLE |
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| 20. This position’s responsibilities for the above-listed employees includes the following (check as many as apply):  **Complete and sign service ratings. Assign work.**  **Provide formal written counseling. Approve work.**  **Approve leave requests. Review work.**  **Approve time and attendance. Provide guidance on work methods.**  **Orally reprimand. Train employees in the work.** | | | |
| 22. Do you agree with the responses for Items 1 through 20? If not, which items do you disagree with and why?  Yes | | | |
| 23. What are the essential functions of this position?  Under the general supervision of the section manager, the individual in this position carries out the duties outlined in item 15. | | | |
| 24. Indicate specifically how the position’s duties and responsibilities have changed since the position was last reviewed.  This position is new to provide support to Payroll and Tax Reporting staff that must dedicated time to the upgrade project for HRMN. | | | |
| 25. What is the function of the work area and how does this position fit into that function?  Payroll and Tax Reporting Division is responsible for processing a four billion dollar payroll, ensuring accurate net pay, deductions, deduction refunds, and adjustments. This position is responsible for providing research of payroll and tax rules, regulations, bargaining agreements and legislation and proposing changes and implementation requirements. The position will provide analysis, coordination and solutions for complex payroll activities and adjustments. The position will also serve as a payroll liaison, assisting agencies in troubleshooting and solutioning issues and providing answers to procedural and policy inquiries. | | | |
| 26. What are the minimum education and experience qualifications needed to perform the essential functions of this position? | | | |
| EDUCATION:  Possession of a bachelor’s degree in accounting or possess the Civil Service requirements for appointment as an Accountant. | | | |
| EXPERIENCE:  No specific type or amount of experience is required. Familiarization with payroll processing and tax reporting procedures and methodologies desired. | | | |
| KNOWLEDGE, SKILLS, AND ABILITIES:  Must have ability to communicate effectively.  Must be a self-starter with good time management skills.  Must be willing work independently.  Must have strong analytical skills.  Must be comfortable with proposing solutions and recommendations based on analysis.  Must be well organized and able to work on multiple assignments concurrently.  Familiarity with word processing and spreadsheet applications required. | | | |
| CERTIFICATES, LICENSES, REGISTRATIONS: | | | |
| *NOTE: Civil Service approval of this position does not constitute agreement with or acceptance of the desirable qualifications for this position.* | | | |
| *I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.* | | | |
| **Supervisor’s Signature Date** | | | |
| TO BE FILLED OUT BY APPOINTING AUTHORITY | | | |
| Indicate any exceptions or additions to statements of the employee(s) or supervisors. | | | |
| *I certify that the entries on these pages are accurate and complete.*    **Appointing Authority** **Signature Date** | | | |
| TO BE FILLED OUT BY EMPLOYEE | | | |
| *I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.*    **Employee’s Signature Date** | | | |

**NOTE: Make a copy of this form for your records.**