

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

CIVIC CENTER, SAIPAN, MARIANA ISLANDS

VOLUME 7 NUMBER 4

PAGE 3495 to PAGE 3583

DATE OF PUBLICATION: APRIL 16, 1985



Commonwealth

Register

Published monthly by the Registrar of Corporation
Office of the Attorney General
Saipan, Mariana Islands 96950

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MAG 1985

Office of Registrar of Corporations
 Commonwealth of the Northern Mariana Islands

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
BOARD OF EDUCATION/REGENTS
DEPARTMENT OF EDUCATION
SAIPAN, CM 96950



DOE: 9311/9827/9823
NMC: 7542/7642

PUBLIC NOTICE

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Jane M. Tudela

Proposed Adoption of
Department of Education Policy

The Board of Education of the Northern Mariana Islands, in accordance with Public Law 3-43, is proposing to adopt a policy.

The proposed policy includes the following subject area:

1. Special Education Teacher Certification

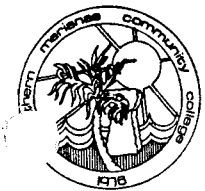
Copies of the proposed regulations may be obtained from Juan N. Babauta, Chairman of the Board of Education, at CHPDA, 5th Floor, Nauru Building, Saipan, CM 96950.

The Board of Education is soliciting views, opinions, facts, and data for or against the proposed policy from the general public.

Anyone interested in commenting on the proposed policies may do so by submitting comments in writing to the Chairman of the Board of Education, P.O. Box 570, Saipan, CM 96950 within thirty (30) days from the date this notice is published in the Commonwealth Register.

DATE: 3/20/85

Juan N. Babauta
 CHAIRMAN, BOARD OF EDUCATION



COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
Office of Registrars of Corporations of the Commonwealth of the Northern Mariana Islands
BOARD OF EDUCATION/REGENTS
DEPARTMENT OF EDUCATION
SAIPAN, CM 96950



NUTISIA PARA I PUBLIKU

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I MAPROPOPONI NA RIPARASION POT I REGULASION
GI HALOM I DEPATTAMENTON EDUKASION

Sigun gi Lain Pupbliku numiru 3-43, i Board of Education i san kattan siha na Islas Marianas, ha propoponi rumipasa i regulasion.

I manmapropoponi siha na regulasion ni para u fanmaripasa ha inklulusu i manatatte siha na arean suhetu:

1. Setifikasion i Ma'estraen Espesial na Edukasion

I kopian i manmapropoponi siha na regulasion siña manmachule' ginen as Siñot Juan N. Babauta, Chairman i Board of Education, gi ufisinan i CHPDA, 5th Floor, Nauru Building, Saipan CM 96950.

I Board of Education lokkue' ha solilista opinion, fakto, yan enformasion siha para osino kontra i manmapropoponi siha na regulasion ginen i pupbliku hinerat.

Todu ayu siha i manenteresao manmanlaknos rekomendasion pot if mapropoponi na tinilaika gi regulasion siha, siña manmange' guatu gi Chairman i Board of Education, P.O. Box 570, Saipan, CM 96950, gi halom i trenta (30) dias desde i fecha ni mapupblika este na nutisia gi Commonwealth Register.

Fecha: 3/20/85

Juan N. Babauta
Chairman, Board of Education

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
Office of Registrar of Corporations
BOARD OF EDUCATION/REGENTS
Department of Education
SAIPAN, CM 96950



DOE: 9311/9827/0023
NMC: 7542/7642

ARONGORONGOL TOWLAP

Allégh 1161 Bwulasiyool Meleitey

Board of Education mell61 Northern Mariana Islands, sangi arongorong towap ye 3-43 e kke pomoli ebwe adoptaay allégh.

Pomol allégh kka rebwe adoptaay nge milikka e tattaletiw faal.

1. Certificate-il Mestera/Mesteru kka llol Special Education

Koopiyaal mw6ghutughutul allégh kkaal emwel u bwe bwebwogh me reel Juan N. Babauta, Chairman-nil Board of Education, me CHPDA, 5th Floor me Nauru Building, Saipan, CM 96950.

Board of Education e tottongor ngáli gháami mengement reel ngare ów afischi me ów abwura kkapasal allégh ye e toowow reer aramas towap.

Le e tipeli bwe ebwe isiisilong meta mengemeng reel allégh yeel emwel schagh ebwe féeru ngáre e isch ngáli Chairman-nil Board of Education, P.O. Box 570, Saipan, CM 96950 1161 elligh (30) rál sangi igha re arongaawow arongorongol towap ye e toowow mell61 Commonwealth Register.

3/20/85

Meram, ral, raagh

Juan N. Babauta
Chairman-nil, Board of Education

PROPOSED SPECIAL EDUCATION TEACHER CERTIFICATION POLICY

503.4

All special education teachers must take courses leading to regular education certification and to an AA degree as required by the Board.

All teachers of special education classes must be certified to teach special education classes.

Special education teacher certification shall consist of:

- a. Regular teacher certification
- b. Satisfactory progress toward an AA accordingly to an IDP, and
- c. Completion of a series of approved courses in the area of special education in which the teacher will work,

Certification shall be in five areas:

- a. Occupational/Physical Therapy
- b. Communication Disorders
- c. Learning Disabilities
- d. Mental Retardation
- e. Early Childhood Education

The seven courses shall consist of three core courses required by teachers seeking certification in any of the five areas, as follows:

- a. Anatomy and Physiology
- b. Education Psychology
- c. Human Growth and Development

The remaining four courses for each area as follows:

- A. Occupational/Physical Therapy
 1. Introduction to Adaptive Occupational Therapy in Pediatrics
 2. Advanced Adaptive Occupational Therapy in Pediatrics
 3. Introduction to Adaptive Physical Therapy in Pediatrics
 4. Advanced Adaptive Physical Therapy in Pediatrics
- B. Communication Disorders
 1. Normal Speech, Language and Hearing Development in Children
 2. Introduction to Communication Disorders in Children
 3. Teaching Methods and Curriculum Development for Children with Communication Disorders
 4. Introduction to Sign Language

C. Learning Disabilities

1. Direct Reading and Math Instruction
2. Methods and Materials
3. Resource Room Operation
4. Curriculum Design

D. Mental Retardation

1. Introduction to Mental Retardation
2. Methods, Materials and Curriculum
3. Behavior and Classroom Management
4. Social, Survival and Vocational Skills Development

E. Early Childhood

1. Observation and Assessment
2. Teaching Young Children
3. Developmental Disorders
4. Parent and Family Involvement

Satisfactory progress toward compliance with this policy shall be demonstrated by the successful completion of a course or courses, in the appropriate area, as offered in the Commonwealth per school year, beginning with school year 1985-86.

Any teacher who has received certification in a specific area of special education by a U.S. State Education Agency is exempt from this policy upon providing satisfactory evidence to the Superintendent of Education of such certification. The Superintendent of Education will issue specific guidelines regarding implementation of this policy.



COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
OFFICE OF THE CIVIL SERVICE COMMISSION
P.O. BOX 150, CHRB Commonwealth of the Northern Mariana Islands
SAIPAN, CM 96950

Phone: 6925/7327

PUBLIC NOTICE

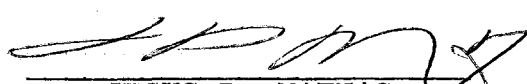
OF PROPOSED ADOPTION OF THE
CLASSIFICATION AND COMPENSATION MANUAL
FOR THE EXECUTIVE BRANCH

The Northern Mariana Islands Civil Service Commission, pursuant to 1 CMC §8116, and in accordance with the provisions of 1 CMC §9104(a) and §2153(f), hereby gives notice to the public of its intention to adopt the proposed Classification and Compensation Manual for the Executive Branch civil service employees.

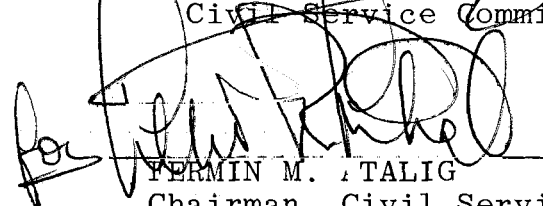
All interested persons will be given a reasonable opportunity to submit their views, comments, and/or arguments, in writing concerning the proposed Classification and Compensation Manual. Written comments must be submitted to the Personnel Officer of the Civil Service Commission not later than the close of business thirty (30) calendar days following the date of publication of this Notice.

Dated, this 10th day of April, 1985.

SUBMITTED BY:


JESUS P. MAFNAS
Personnel Officer
Civil Service Commission

APPROVED BY:


TERMIN M. TALIG
Chairman, Civil Service Commission

Filed this 10 day of April 1985.



Office of Registrar of Corporations
Commonwealth of the Northern Mariana Islands
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
OFFICE OF THE CIVIL SERVICE COMMISSION
P.O. BOX 150, CHRB
SAIPAN, CM 96950

NUTISIAN PUBLIKU

Phone: 6925/7327

PUT
MA'ADAPTAN I KLASIFIKASION
YAN
I GI'AN ENFOTMASION POT SUETDU OSINO
APAS

I Civil Service Commission i Sangkattan siha na Islas Marianas, konsiste nu i 1 CMC Seksiona 8116, yan i prubision siha gi 1 CMC Seksiona 9104(a) yan Seksiona 2153(f), ha nana'i i publiku nutisia put i entension-ña uma adapta i propusiton Klasifikasion yan i Gi'an enfotmasion pot suetdo osino apas para i emplehaon i Executive Branch Civil Service.

Todu man enterisao na petsona siha para u fanmana'i rasonable na tiempo para u matuge' ya i mana'halom hafa hinasson-ñiha, sinienten-ñiha pat atgumenton-ñiha pot i maproponi na Klasifikasion yan i Gi'an enfotmasion pot suetdo osino apas. Todu tinige' pot este na asunto u mana'fanhalom guatu gi Personnel Officer i Civil Service Commission trenta (30) dias pot mas atrasao despues di mapublika-ña este na nutisia.

Mafecha, guine gi mina' 10th ha'ani gi Aprit, 1985.

NINA'HALOM AS

JESUS P. MAFNAS
Personnel Officer
Civil Service Commission

INAPRUEBA AS:

VERMIN M. ATALIG
Chairman, Civil Service Commission

April 1985

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS Office of Corporations
 OFFICE OF THE CIVIL SERVICE COMMISSION of the Northern Mariana Islands
 P.O. BOX 150, CHRB
 SAIPAN, CM 96950

Phone: 6925/7327

ARONGORONGAL TOWLAP


REEL POMOL FFILIL CLASSIFICATION
 ME COMPENSATION MANUAL LLOL
 RAÁL EXECUTIVE

Sáangi Allégh ye llól 1 CMC 8116 me bwal 9104(a) me 2153(f)
 nge Northern Mariana Islands Civil Service Commission ekke
 arongaar aramas towap reel igha ebwe ffil pomol classification
 me compensation manual reel schoól angaang kka re lo faal
 Raál Executive Civil Service.

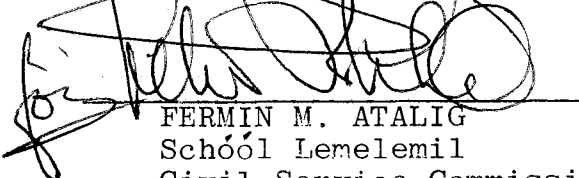
Iwe alongeer aramas rebwe lighiti ngaliir bwe rebwe isisilong
 mááfiyeer, mángemángiir me ngare tipeer reel kkepasal pomol
Classification me Compensation Manual yeel. Alongal mángemáng
 kkaal nge ebwe ish nge aa isisilong reel Samwoolul Personnel
 me Civil Service Commission llól eliigh (30) rál sáangi igha e
 atotowow.

Llól rááilil ye seigh (10th) Abrit, 1985.

Atolongooyal:


 JESUS P. MAFNAS
 Samwoolul Personnel
 Civil Service Commission

Alúghulúgh sáangi:


 FERMIN M. ATALIG
 Schoól Lemelemil
 Civil Service Commission

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
CIVIL SERVICE SYSTEM
CLASSIFICATION & COMPENSATION MANUAL

PART I. INTRODUCTION

Position Classification is the systematic analysis and grouping of positions into classes based on their current duties and responsibilities, required knowledge, abilities and skills, and other pertinent work facts; so that the same titles and statements or definitions of essential characteristics may reasonably be applied to the positions comprising such classes. It is a tool that is widely used both in private and public personnel management to assist in the equitable and efficient handling of personnel matters.

Position Classification is the foundation of the compensation program. The Basic Compensation Plan consists of the systematic arrangement of all classes in the Position Classification Plan assigned to appropriate pay levels based on objective analysis of their relative difficulty and responsibility and other pertinent factors.

Position Classification and the Compensation Plan enhance personnel programs and serve as aids to basic management by organizing the facts about the duties, responsibilities and the requirements of positions to facilitate comprehension and appropriate and uniform action on like positions. Some important advantages offered to management by Position Classification and the Compensation Plan are as follow:

1. Provides a system for controlling salaries that is important to management in terms of its need for fiscal integrity and in providing a systematic salary structure equitable to the employees affected. Inequitable salary relationships adversely affect employee motivation and morale with severe loss to the organization's economy and effectiveness of operations. Concern is to have equal pay for basically equal work.

2. By grouping positions in an organization into relatively few groups of similar position, or classes, the job of managing people is simplified in many respects. Position grouping is essential, for example, in recruiting, examining, placement, promotion, transfer, demotion, determining training needs and reduction in force.

3. Supervisors are able to keep closer control of their organization because of a written record of the assignment of duties and responsibilities. In addition, position descriptions provide supervisors with a convenient basis for checking on employee performance.

4. The development and use of meaningful standard position and class titles result in an understandable and uniform terminology.

5. Personnel data useful in budget and manpower forecasting and in many kinds of personnel and management planning and administrative functions can be readily gathered and analyzed.

6. Information developed by classification can aid management in identifying overlapping duties, unnecessary levels of supervision, excessively broad spans of control and insufficient or unclear delegation of authority.

7. Clear-cut descriptions of positions, with their respective job related qualification requirements, provide a standard against which applicants for employment can be evaluated.

8. Spelling out duties and supervisory relationships help the employee to understand his/her role and thus, avoid employee/supervisor misunderstandings.

9. Enable the establishment of inservice career patterns.

PART II. LEGAL BASIS

The Commonwealth Civil Service Act of 1979 establishes a Civil Service Commission and Personnel Service System in the Commonwealth of the Northern Mariana Islands. Section 8102 of 1 CMC sets forth the purpose "to establish a system of personnel administration based on merit principles and generally accepted methods governing the classification of positions and the employment, conduct, movement and separation of public officials and employees."

By law, the Personnel Service System shall be administered in accordance with the merit principles set forth below:

(1) Equal opportunity for all regardless of age, race, sex, religion, political affiliation or place of origin.

(2) Impartial selection of the ablest person for government service by means of competitive tests which are fair, objective and practical.

(3) Just opportunity for competent employees to be promoted within the Service.

(4) Reasonable job security for the competent employee.

(5) Systematic classification of all positions through adequate job evaluation.

(6) Fair and reasonable grievance procedures for all employees pertinent to condition of employment.

(7) Proper employer-employee relations to achieve a well trained, productive and happy work force.

Part IV.A.4 of the Personnel Services System Rules and Regulations stipulates that along with other responsibilities, the Personnel Officer shall administer a classification program which supports management's objectives, meets legal and regulatory requirements and promotes participation by operating officials in the classification process. In so doing, the Personnel Officer shall group positions into classes on the basis of their similarities in duties, responsibilities and other significant factors. Each class shall be assigned a title which shall apply to all positions therein.

Part IV.B.2 of the Personnel Services System Rules and Regulations stipulates that the Personnel Officer shall assign all classes in the Position Classification Plan to appropriate pay levels in the Base Salary Schedule in accordance with:

1. Kind and level of work.
2. Degree of difficulty and responsibility.
3. Kind, quality and level of qualification requirements.
4. Relationship to other classes in its occupational group and of its occupational group to other occupational groups.

PART III. OVERALL POLICY

It is expressly understood that the development and maintenance of the position classification and compensation plan is the responsibility of the Personnel Officer, who shall:

1. Administer the classification plan which supports managements's objectives, meets legal and regulatory requirements, and promotes participation by operating officials in the classification process;
2. Provides advice and assistance to management on the classification aspects of position structure needed to carry out the government's mission;
3. Classify all positions according to their duties and responsibilities;

4. Group positions into classes on the basis of their similarities in duties, responsibilities and other significant factors;

5. Assign a title to each class which shall apply to all positions in the class;

6. Prescribe the characteristics of each class and the standards for employment in any position in the class subsequent to consultation with the Civil Service Commission and the appropriate management officials concerned;

7. Change a position from one class to another when substantial changes have occurred in its duties and responsibilities, or to correct an error, or to conform to revisions in the classification plan;

8. Determine the status of occupants of positions that have been changed from one class to another class; and

9. Orient supervisors and management officials, at all levels, in their responsibility and roles in the Position Classification Plan processes.

It is also expressly understood that achievement of an effective and efficient personnel service, and the development and maintenance of sound position classification and compensation plans requires the cooperation of management officials and their subordinates.

Management officials and supervisors shall specifically:

1. Plan, organize, develop and assign duties and responsibilities to positions, whether occupied or vacant;

2. Ensure that current duties and responsibilities assigned to positions are completely and accurately described in Position Descriptions in sufficient detail for position classification and all related purposes;

3. Ensure that Position Descriptions are current and that revisions are made when duties and responsibilities are changed;

4. Ensure the development, preparation, maintenance and submission of factual and up-to-date functional statements and organizational position charts which clearly depict assigned organizational and supervisory responsibility, organizational segment identification, official class titles and pay levels for the positions which are funded and approved, and other similar essential details; and

5. Assist their employees, to the extent necessary, to accomplish the foregoing and obtain from authoritative sources, as necessary, answers to specific questions raised by their employees.

In carrying out their responsibility for assigning work, they shall organize and distribute work among the positions for which they are responsible so as to contribute to sound personnel management and to avoid:

1. Unclear position-to-position relationships;
2. Excessive or unwarranted job dilution;
3. Unnecessary supervisory jobs;
4. An excessive number of small work units;
5. Overlapping or unwarranted duplication of duties;
6. Lack of designated accountability for results;
7. Work assignment practices designed solely to achieve high salary levels;
8. Grouping unlike skills or disparate levels of work (e.g., professional and clerical work) in a single position when alternatives are available.

Further, management officials, in carrying out their position management responsibilities, shall give appropriate consideration to labor cost economy and personnel management factors. Labor cost economy has reference to the maintenance of labor cost at a justifiable level and includes ensuring that all duties contribute to the mission of the organization, that practices outlined above are avoided, that work distribution is equitable and contributes to efficiency, effectiveness and economy.

The pertinent personnel management factors are:

1. Skills utilization in relating staff requirements to the availability of the kinds and levels of needed skills, including application of job engineering to organize work into less complex combinations of duties and responsibilities in recognition of manpower problems resulting from scarce skills;
2. Employee motivation in considering the impact of work assignments in promoting job satisfaction and challenge; and
3. Employee development in considering the effect of work assignments in providing opportunities for employee growth and career development within an organizational component throughout a given department and throughout the jurisdiction.

A balanced consideration must be given to labor cost economy and personnel management factors to obtain an efficient position structure and a workforce motivated to work diligently and effectively with an interest in personal development and pride

in work accomplishment. All of these should therefore be considered collectively as well as individually so that a balance can be carefully weighed.

Management officials may be advised by the Personnel Officer in these areas.

PART IV. SPECIFIC POLICIES, PROCEDURES, PRACTICES AND GUIDELINES

This section consists of specific policies, procedures, practices and guidelines governing specific functions and activities relative to position classification and compensation in the personnel service system.

Section 100.0 Position.

100.1 Definition:

A position means a specific employment, whether occupied or vacant, consisting of a group of current duties and responsibilities assigned by competent authority and requiring the full or part-time employment of one person. A position is the basic unit of an organization.

100.2 Position Establishment, Change and Abolishment

It is the responsibility of line management to determine staffing requirements and skills needed to accomplish assigned mission/activities and to organize duties into positions to establish and maintain a position structure which achieves optimum balance between economy, efficiency, skills utilization and employee challenge, motivation and development. It is, therefore, the responsibility of line management to initiate the establishment and abolishment of positions and to effectuate changes in the duties and responsibilities assigned to those positions. These actions are to be in conformance with proper budget and manpower controls and other requirements. The Personnel Officer may advise operating officials in these areas to ensure sound position management decisions in these areas and/or may refer cases, in which concerns relative to position and personal management cannot be resolved satisfactorily, to appropriate authorities.

Section 200.0 Position Description.

200.1 Definition:

A position description means a formal official written statement by management documenting the assignment or rearrangement of the duties and responsibilities of a position.

The assignment of duties and responsibilities is always a management responsibility. Good management requires that assignments to employees be definitely established, clearly delineated and thoroughly understood, and that there be no conflicts or inconsistencies in assigned duties and responsibilities between positions.

There shall be a description for every authorized position which shall document these management decisions. The description may be prepared by whomever management determines is best able to prepare it under the particular circumstances--the employee, the supervisor, a personnel specialist, or all three of these working together.

Descriptions shall be prepared on the official Position Description form to be provided by the Personnel Office.

200.3 Standard of Adequacy and Content of Position Description.

A position description is adequate if it states the significant duties and responsibilities and the organizational relationships of a position sufficiently, clearly and definitely (1) to provide the information necessary for affected parties (incumbent, supervisor) to understand the scope and nature of the duties and responsibilities, and (2) for its proper classification by the Personnel Office (when supplemented by otherwise readily available and current information on the program or programs, organization, functions, and policies and procedures concerned). Decisions on the adequacy of a position description shall be made by the Personnel Office.

A significant duty is any duty which (1) occupies a significant portion of the work time; (2) serves to identify the nature of the work; and (3) serves as a basis for establishing the qualifications required in the work. An adequate description shows the approximate percentage of time spent on each major duty, and clearly defines the nature and extent of responsibilities and delegated authorities. It outlines and describes the two major types of organizational relationships: supervision received and supervision exercised. It shows the supervisory restrictions, instructions and guidance under which the employee operates, the kinds of problems or other matters to be referred to his/her supervisor, and the purpose and extent of the review of his/her work. It also shows any significant types of actions or decisions for which the employee is responsible which are not subject to supervisory control. In addition, a statement of management's recommendations relative to qualifications required, including training, experience, knowledge, skill, abilities and other requirements, is also to be a part of

a position description. The Personnel Officer shall give consideration to management's recommendations in this area, but shall not be bound by them in making classification, screening or certification decisions.

200.4 Currency of Position Descriptions:

It is essential that position descriptions be kept current and that they accurately describe the major duties and responsibilities assigned and the organizational relationships involved.

Management officials are responsible for ensuring that position descriptions are reviewed and revised, if necessary, under the following circumstances:

1. When the position becomes vacant. If changes in the duties and responsibilities of the position are desired, they should be made before filling the position. In some cases, a new employee can only learn to perform the work assigned the previous employee after extensive on-the-job training. Consequently, the existing position description may not reflect the work the new employee is expected to perform and a revised description should be prepared.

2. When making organizational changes. Reorganization will frequently change the work assignments of employees. Position descriptions should be reviewed to identify these changes.

3. When making major changes in work assignments. Adding new assignments to an employee's work, redistributing the work of several employees or introducing new methods or equipment, are all situations in which position descriptions should be reviewed.

Additionally, each description should be reviewed by the supervisor and incumbent annually. Each department shall establish a schedule for such reviews (e.g., at the time of the employee's job performance review or for the department as a whole at a specified time). The results of the review and any necessary redescriptions shall be submitted to the Personnel Officer.

The Personnel Officer may investigate the currency of any position description at any time and request that those no longer current be redescribed.

To insure annual supervisory reviews of employees' duties and responsibilities and position descriptions, the Personnel Officer may wish to implement the Annual Position Survey Procedure.

200.5 Redescription of Positions:

Significant changes of work on a continuing basis are to be redescribed by management officials on a timely basis for classification review. Redescriptions may also be required by the Personnel Officer in order to assure the correctness of existing classifications for the conduct of special studies.

Significant changes of work may occur gradually through a process of abnormal growth or rapidly through drastic changes in program and organizational structure. However, it is improper to redescribe a position to show the assignment of work previously ascribed to another position for the purpose of evading promotion, transfer or other procedures.

200.6 Certification:

All affected parties (incumbent, supervisor, department head) shall certify to completeness and accuracy of position descriptions.

Section 300.00 Class of Positions and Series of Classes.

300.1 Definitions:

A class means one position or a group of positions sufficiently similar in respect to their duties, responsibilities, and authority so that the same title may be used with clarity to designate each position allocated to the class, the same standard qualifications may be required of all incumbents, the same tests of fitness may be used to choose qualified employees, and the same schedule of compensation may be applied with equity under the same or substantially the same employment conditions, and sufficiently dissimilar from any position or any other group of positions to warrant exclusion from those groups of positions.

A Series of Classes means classes closely related in occupational specialty, but differing in level of difficulty and responsibility and qualifications required (e.g., the three classes of Accountant I, Accountant II, and Accountant III make up a series).

300.2 Standards for Determining Classes and Series:

The grouping of positions which are sufficiently alike in their duties and responsibilities allows for group treatment in nomenclature, selection, pay and other personnel processes. The fundamental consideration then in determining the degree of refinement of groupings is the effective, efficient and economical achievement of personnel management and other administrative purposes.

The degree of refinement is determined on the basis of working advantages to gained and by considerations of principle and logic in the light of such other factors as:

1. Statutes, as they relate to such things as merit system coverage.

2. Rules and regulations and the character of practices governing (a) recruiting, screening and appointment processes and (b) in-service transactions such as transfer, promotion, lay-off and reemployment.

3. The degree of variation in the kinds of work assigned to a group under consideration.

4. Environmental conditions peculiar to certain kinds of positions.

A series is distinguished by the following characteristics:

1. It represents a single occupation; and

2. Positions in the series require a body of basic qualifications common to all positions in the series and, in the aggregate, different from those required for all other series.

300.3 Class and Series Titles:

The class title assigned to a position in accordance with the Position Classification Plan shall be the official title and will be used for all personnel, budgetary, and financial purposes. In addition, the official title should be used for all position organization charts.

Section 400.0 Class Specification.

400.1 Definition:

A Class Specification means an official Position Classification Plan document describing the general characteristics of the class, including the official class title, the duties and responsibilities of the class, examples of work or typical duties performed, and a statement of the qualifications required to perform the work of the class.

400.2 Purpose:

As an essential personnel management tool, a class specification must satisfy the following objectives:

1. To identify the kind and level of work sufficiently so that appropriate selection and compensation decisions can be made.

2. To identify the boundaries of the class to differentiate it from every other class in terms of general character or kind of work and in terms of difficulty and responsibility of work and qualifications.

3. To serve, consequently, as a guide for all concerned in the allocation of individual positions to classes.

4. To define the class title which has the meaning, and only that meaning, given to it by the class specification.

5. To serve as a convenient, currently maintained written record identifying the basic characteristics of the class for any purpose.

6. To permit the organization of classes into convenient and logical groupings.

400.3 Content of Class Specifications:

The Personnel Service System Rules and Regulations make reference to class specifications including the official title, the duties and responsibilities, examples of work or typical duties performed and a statement of qualifications required to perform the work. This enumeration expresses the basic content of class specifications.

400.4 Development of Class Specifications:

In the development and revision of class specifications, operating agencies are to be consulted to gain information about the positions and the occupation under study, to secure their viewpoints on the establishment of classes and series of classes, and to secure their review of the comments concerning proposed classes and qualifications. Participation in these processes by line management not only makes for development of adequate class specifications, but will also result in their better use for management purposes. However, the decision to establish a class, its description in the class specification and the qualification requirements established, remain the prerogative of the Personnel Officer with the approval of the Civil Service Commission.

400.5 Form of Class Specifications:

The Personnel Officer shall determine the appropriate form of class specifications, which may vary depending on the number of positions involved, the complexity of the information contained and other pertinent factors.

400.6 Interpretation of Class Specifications:

Each class specification must be interpreted in its

entirety and in its proper relation to other specifications. Particular phrases or examples of work should not be treated as the full definition of a class nor should the absence of some item be highlighted to the exclusion of the rest of the text.

Class specifications are not intended to and do not create a rigid system of classes which cannot be changed, and to which positions and assignments of work to employees must at all times conform. Consequently, they do not limit or prescribe the kinds of positions that may be created from time to time, or fix, control or prescribe the duties that may be assigned to particular employees by management officials.

The Personnel Officer shall consider the opinion of management officials in determining whether a particular class reflects the work of any position, but shall make the final decision on such matters.

Section 500.0 Position Classification Plan.

500.1 Definition:

Position Classification Plan means the arrangement of classes in a logical and systematic order reflecting all of the kinds and levels of work utilized in the Personnel Service System.

500.2 Content:

The Position Classification Plan consists of all of the classes in the Personnel Service System, the established class specifications reflecting those classes, and an organized and systematic listing of those classes reflecting their official titles.

500.3 Purpose:

The primary purpose of the Position Classification Plan is to establish a meaningful and objective system of obtaining and documenting information on the content of jobs and of organizing that information into a logical and useful system which can be used as the basis for other personnel and administrative functions.

Each class and class specification provides specific information on similar positions which enables actions on positions in that class to be carried out consistently and objectively. Of special significance are like pay level assignments and qualification requirements for all positions in the class.

The systematic arrangement of those classes, in a manner

which reflects a logical pattern of relationships, further contributes to rational pay relationships and orderly personnel and administrative processes.

Consequently, the plan as a whole and in terms of its component parts, serves the following purposes:

1. It reflects the official occupational terminology used in the Personnel Service System.
2. It identifies and reflects the key duties of each class of positions.
3. It establishes the qualification requirements necessary for each class or category of work, facilitates recruitment and provides a uniform basis for screening and selection decisions based on job-related criteria.
4. It ensures that all positions in a class will be compensated at the same base pay level.
5. It establishes a scheme or systematic, organized framework of classes of positions, exhibiting a logical pattern of relationships, to facilitate pay level assignments and the establishment of a Compensation Plan which reflects meaningful internal relationships based on job-related considerations.
6. It aids in other personnel and administrative activities such as clarifying promotion and transfer opportunities and processes; developing training programs; planning, clarifying and improving organizational structure; fostering good employee/employer relations through uniform objective treatment of positions and their incumbents; compiling meaningful personnel statistics; and in general, tends to systematize and facilitate the determination and execution of many types of personnel policies and specific personnel or pay transactions.

500.4 Arrangement of Classes:

Classes shall be arranged, in the Position Classification Plan, in a logical manner which is consistent with the needs of the Compensation Plan so that the comparison of related classes of work is facilitated and, to the extent possible, lines of promotion, career ladders, etc., are clarified.

Section 600.0 Allocation and Reallocation of Positions.

600.1 Definition:

Allocation means the assignment of a position to its appropriate class on the basis of analysis of the duties and responsibilities of the position.

Reallocation means the reassignment of a specific position or group of positions from one class to another on the basis of analysis and the identification of new or different tasks or for other appropriate reasons.

600.2 Basis for Action:

The allocation and reallocation of positions shall be based on the duties and responsibilities delegated as certified by competent authority in current position descriptions. There shall be a systematic and critical examination of job-content facts and their interpretation in terms of applicable criteria, factors or job elements and pertinent class specifications.

600.3 Effective Date:

The effective date for an initial allocation or reallocation of a position shall be the first pay period following approval of such action by the Personnel Officer. Exceptions to this rule made by the Personnel Officer only for such reasons as will expedite public business and not result in an inequitable situation.

Section 700.0 Compensation Plan:

700.1 Definition:

Compensation Plan means an arrangement of classes reflecting all of the kinds and levels of work utilized in the Personnel Service System and indicating the pay levels of the Base Salary Schedule to which each class is assigned.

700.2 Basic Compensation Policy:

The basic policy of the Commonwealth Government is to ensure that classes of positions in terms of difficulty, complexity, responsibility and authority are assigned to the same pay level, that classes of positions performing work which are of a higher level of difficulty, complexity, responsibility and authority are assigned to higher pay level; and that the relative difference between pay levels of classes reflects the relative differences in difficulty, complexity, responsibility and authority.

700.3 Purpose of the Compensation Plan:

The Compensation Plan promulgates and displays, in a meaningful fashion, the pay level decision made on all classes of work in the personnel service system. It therefore serves as an authorizing reference for pay level decisions on individual positions, a reference in the preparation of budgets for personnel services, and as the authoritative reference for identifying

existing pay level assignments and relationships in order to determine the appropriate pay level assignments of new classes.

700.4 Evaluation Criteria:

The Personnel Officer shall assign all classes in the Position Classification Plan to appropriate pay levels in the Base Salary Schedule in accordance with the following:

- a. Kind and level of work;
- b. Degree of difficulty and responsibility;
- c. Kind, quality, and level of qualification requirements;
- d. Relationship to other classes in its occupational group, and relationship of its occupational groups; and
- e. Long-range recruitment market experience.

700.5 Guidelines for the Arrangement of Classes:

In order to facilitate the evaluation of classes based on the criteria set forth above, classes will be arranged in such a manner that (1) relationships in terms of level of work within a particular work specialty are clearly identified; (2) relationships with other classes, closely related in terms of kind of work, are indicated; and (3) comparisons with such classes are facilitated.

700.6 Methodology for the Evaluation of Classes:

The evaluation of each class shall include comparisons, as appropriate, with the categories of classes below:

1. Higher and lower classes in the same work specialty;
2. Classes in other work specialties to which the supervisor's position is allocated;
3. A class, in another work specialty, to which the supervisor's position is allocated;
4. Classes reflecting similar levels of difficulty, competence and responsibility in closely related work specialties.

800.1 Reallocation Request:

After receiving verbal or written request for reallocation, check submitted documents for completeness. Each request must be accompanied by the following:

1. Current Position Description (PD).
2. Updated Employment Application (completed by the incumbent).
3. Functional/Organizational Charts.

Should any of these materials be missing, follow-up either by phone or by returning a form acknowledging receipt or request and requesting for submission of missing materials.

900.0 Before the Interview:

The following must be taken before then interview:

1. Review position description.
2. Compare duties and responsibilities of incumbent's position with that of other classes of position within existing classification plan.
3. Prepare questions that would help determine proper allocation of position.
4. Review incumbent's personnel files. Question any discrepancies between personnel actions and job application.
5. Make appointment for a desk audit.

900.3 Interview:

During the interview, the interviewer must:

1. Ask questions that would enable the incumbent to elaborate on duties and responsibilities; yes or no type of questions may tend to lead the incumbent to answer the way he/she is expected.
2. Interviewer should allow for incumbent to do most of the talking.
3. Interview itself, should not take more than an hour.

4. On the other hand, it should not be rushed.
5. Major duties and responsibilities should be differentiated from minor ones.
6. Ask for samples of incumbent's work (reports written by incumbent, etc.).
7. Before leaving, request that you return, should you have any future questions.
8. Question incumbent's work supervisor about duties and responsibilities of the incumbent's position.

800.4 After the Interview:

After the interview, the classifier should:

1. Determine proper classification.
2. Prepare reports of findings.
3. Evaluate incumbent's application to determine if incumbent meets qualification requirements of position (to which he/she is to be reallocated to).
4. Prepare memorandum of findings to requesting department.

Section 900.0 Guidelines for the Position Audit

The Classifier is expected to follow through on the following data prior to a desk audit:

1. Is job hash-marked (#) or red-circled? If so, to what and why?
2. Is there an old position description (PD) on the job? On a comparable job? Have you read it?
3. Do you have the class specifications and have you read and understood them?
4. Is there a current up-to-date organizational chart which includes the employee's job? If so, have you reviewed it?
5. Have you checked the employees's supervisor's job? (Through a PD in the files.)
6. If the employee has subordinates, have you checked to see if there are PD's on them?

When doing the audit:

1. Determine the employees' line of communications with the supervisors and subordinates.
2. Find out how the employee's job function fits into the audit in which the employee works.
3. How does the employee receive his work and in what form?
4. What does the employee do with the work assignment?
5. Who gets the finished product?
6. How much independence does the employee have? (Without having to rely on other employees to draw a final conclusion regarding the employee's work assignment.)
7. Obtain samples of the employees' work.
8. If the employee's job is supervisory in nature, obtain the following information:
 - a. The type of supervision exercised;
 - b. The final responsibility for the work supervised; and
 - c. Kind of employees supervised.

900.1 The Position Audit: Position audits, sometimes called desk audits, are conducted upon the initiative of the Personnel Officer or upon the request of a department. Generally, position audits fall into three categories. They are:

1. Intra Departmental Audits: This involves re-checking every position in a department or single unit, such as a bureau, periodically to discover what changes have occurred in an organization or assignment that affects the Classification Plan. A continuing program includes making this type of audit periodically in each department.
2. Inter-Departmental Audits: This consists of re-checking all positions in a particular class or series of classes across departmental lines, again to insure proper classification.
3. New Position or Changed Position Audits: In

addition to audits undertaken according to long range plans and those on the initiative of the Personnel Officer, department are required to submit a description of job duties whenever a new position is proposed, or whatever there is to be a significant change in the duties and responsibilities of an existing position. Often, this type of audit occurs as a result of budget requests, or to make certain that the agency is using their budget properly.

Section 1000.0 Steps in Position Analysis

The first step in position analysis under any situation is to organize the factual information that has been obtained about the position.

1. Determine major and minor duties and responsibilities and the organizational relationships surrounding the position.
2. Attempt to determine, tentatively, those duties which are significant to the classification.
3. Generally in this position, duties and responsibilities are grouped on the bases of those consuming the major portion of the working time.
4. Other significant duties which are essential to the performance of the job, but not consuming to a large portion of the time, are noted for study.

The second step is to determine the series to which the position belongs on the basis of the kind of work involved in the position.

Third, the personnel specialist determines, from the class specifications, the distinguishing characteristics between classes in the series, which become the differences between levels. These specifications should be read and understood in their entirety and understood in relation to other specifications.

Next, the specialist carefully checks all the information to determine whether all the information pertinent to the classification are present. If they are not, the specialist takes the necessary steps to obtain them.

Finally, the specialist re-examines the facts to determine whether the position under review has any information which is or is not contained in the specification. The significance of any variations must be analyzed to determine whether the position is placed into an existing class or the establishment of a new class.

Section 1100.0 Developmental Guide

Guide for placement of employees into "developmental" or training classes and pay levels for all professional and target positions--classes PL-20 and above unless specifically excluded.

1100.1 Developmental Guide:

The purpose of this is to insure uniform and equitable classification and compensation treatment for employees who are selected for classes of positions for which they fail to meet the qualification requirements of the target pay levels. This guide makes it possible for these employees to undergo on-the-job training for career development and placement in their areas of specialties in appropriate classes and at target pay levels.

1100.2 Introduction:

This guide is essential at this stage of development of the employees, who with the proper placement and on-the-job training, will be developed to a level of proficiency to qualify for movement to the target classes and pay levels.

1100.3 Guide Application:

For appointment and placement purposes, each employee's present qualifications will be assessed against the qualification requirements of an existing target class and pay level, and where it is found that the employee's qualifications fail to equate to the minimum requirements of the class, the employee or applicant may be appointed or placed in a "developmental" class or pay level where the employee may eventually progress to the target pay level of the class within a reasonable time period of not more than 2 years.

NOTE: This guide will be applicable only when there are no qualified applicants to fill an advertised position.

The professional Staff Physicians, Medical, Dental Officers, and all professional Legal classes are exempted from this guide.

Where related experience is used to qualify an employee, this qualifying experience may not be used to waive a specific requirement for specialized training if required by the Class Specification.

Section 1200.0 Guide for Describing the Assigned Duties and Responsibilities of a Position:

A position description is an official, written narrative of the major duties, responsibilities and organizational relationships

of a position. The information it provides is of prime importance in determining the class to which the position will be allocated, which in turn determines the qualification requirements and pay range assignment. A position description must therefore be current, accurate and sufficiently complete for classification purposes; i.e., it must be an accurate accounting of the actual duties and responsibilities of the position, consistent with the approved functions and organization of the program, and in sufficient detail and clarity for determining proper classification.

A position description should be thoughtfully prepared and be written in a format and style which aid understanding. Abbreviations, form numbers, special terms and ambiguous terms (e.g., "assist," "prepare," "handle," "review," "research," "super-
vise," etc.) should not be used unless explained in the narrative.

The following outline should be used as a guide in preparing a position description:

1200.1 Introduction:

Describe in a few short sentences the organizational location of the position, the functions of the organization, and the purpose and primary function of the position.

1200.2 Major Duties and Responsibilities:

Describe each major duty and responsibility in a separate paragraph. A major duty or responsibility is one which (1) is a key indicator of the nature of work; (2) substantiates the need for a specific essential qualification; and (3) requires a significant portion (at least 5%) of the work time. The order of paragraphs should facilitate an understanding of the position and therefore may be arranged in descending order of importance, the order of work sequence or any other manner which will achieve that end.

The work should be described as concisely as possible, but of greater importance is the need for clarity of content by inclusion of sufficient, relevant detail, using examples if necessary, and appropriate choice of words in describing what and how work is performed.

The statements of the duties and responsibilities should contain or be supplemented by information in the following areas:

1. A description of the guidelines used or instructions received, and the authority to make decisions, commitments or recommendations; and

2. A description of the originality required, and the purpose and nature of the interpersonal work relationships if they exceed the typical work situation and/or are unusually demanding. (List the major tools and/or equipment used in the work on the Position Description Form.)

In describing supervisory functions (e.g., planning, organizing, assigning and directing work, evaluating performance, etc.), indicate how they are performed. (Identify subordinate positions by incumbent's name, position number and class title on the Position Description Form.)

The approximate percentage of time spent in carrying out each major duty and responsibility must be posted in the right-hand margin alongside each paragraph. The total should not exceed 100%.

Describe any unique or special features of the physical environment and their effect on the work, including the use or application of equipment, tools, procedures, regulations, and so forth.

1200.3 Control Over the Position:

Describe the guidance and instruction received from the supervisor, and the kind of problems on which the supervisor's assistance is required or requested. Also, describe the extent of the supervisor's review of work. (Identify the supervisor of the position by name, position number, and class title on the Position Description Form.)

1200.4 Qualification Requirements of the Work:

Specify the knowledge, skills and responsibilities recommended as necessary to perform the work of the position, including the need for specific agility or dexterity or any other special physical abilities. (Indicate the education, training and experience believed normally associated with acquiring the required knowledge, skills and abilities and any legally required license, certificate or permit needed to perform the work of the position.)

Section 1300.0 Guidelines for Designating Work to be Professional

1300.1 Basic Definition:

The "professional" group is composed of occupations concerned with the theoretical aspects and their practical applications of such fields of endeavor as engineering, mathematics, physical sciences, social sciences, medicine and health, education, library science, law, the arts, and certain administrative

specialties (e.g., accounting, personnel management).

Occupations in the professional group require substantial educational preparation at the university or college level or experience which provided an equivalent theoretical grounding.

1300.2 General Work Characteristics:

Determination of whether a job is professional may be facilitated by verification of the following characteristics in the work:

A. It is predominantly intellectual and varied in character (as opposed to more routinized mental, or manual or mechanical activities);

B. It involves the consistent exercise of discretion and judgment in its performance;

C. It is of such a character that the output produced or the result accomplished cannot be fully standardized in relation to a given period of time; and

D. It requires knowledge of an advanced type in a field of study customarily acquired by a prolonged course of specialized intellectual instruction and study in an institution of higher learning (as distinguished from general academic education or from an apprenticeship or specific training in the performance of concrete or routine mental or physical processes).

1300.3 Worker Functions and Traits:

A "professional" job is further characterized by a requirement for the following worker functions and traits:

A. Worker Functions (what workers do, and the level of its complexity, in relations to data and other people).

1. Data. (Information, knowledge, and conceptions, related to data, people, or things, resulting from observation, investigation, interpretation, visualization, and mental creation. Data are intangible and include numbers, words, symbols, ideas, concepts and oral verbalizations).

Specific professional functions, in relation to data, include:

a. Synthesization: Integration of analysis of data to discover facts and/or develop knowledge, concepts or interpretations.

b. Coordination: Determination of time,

place, and sequence of operations or action to be taken on the basis of analysis of data, and execution of determinations and/or reporting on events.

c. Analysis: Examination and evaluation of data, and frequent presentation of alternative actions in relation to the evaluation.

2. People (relationships with other human beings). Specific professional activities, in relation to people, include:

a. Mentoring: Dealing with individuals in terms of their total personality in order to advise, counsel and/or guide them with regard to problems that may be resolved by legal, scientific, clinical, spiritual and/or other professional principles.

b. Negotiation: Exchange of ideas, information and opinions with others to formulate policies and programs and/or to arrive jointly at decisions, conclusions or solutions.

c. Instructing: Teaching professional subject matter to others, through explanation, demonstration, and supervised practice.

B. Worker Traits (Characteristics and abilities required of a worker for average, successful job performance).

Professional work involves a high level of intelligence, and a high degree of verbal aptitude or numerical aptitude. A professional job requires reasoning development as specified in level 1 or 2 below and abilities at one or more of the specified levels in mathematical or language development.

1. Reasoning Development, with two component levels:

a. Level 1 -- Apply principles of logical or scientific thinking to a wide range of intellectual and practical problems; deal with non-verbal symbolism (formulas, scientific operations, graphs, musical notes, etc.) in its most difficult phases; deal with a variety of abstract and concrete classes of concepts.

b. Level 2 -- Apply principles of logical or scientific thinking to define problems, establish facts, and draw valid conclusions; interpret an extensive variety of technical instructions in books, manuals, and mathematical or diagrammatic form; and deal with several abstract and concrete variables.

2. Mathematical Development, with two relevant components levels.

a. Level 1

(1) Advanced Calculus: Work with limits, continuity, real number systems, mean value theorems, implicit function theorems.

(2) Modern Algebra: Apply fundamental concepts of theories of groups, rings and fields. Work with differential equations, linear algebra infinite series, advanced operational methods, functions of real and complex variables.

(3) Statistics: Work with mathematical statistics, mathematical probability and applications, experimental design, statistical inference, econometrics.

b. Level 2

(1) Algebra: Work with exponents and logarithms, linear equations, quadratic equations, mathematical induction and binomial theorems permutations.

(2) Calculus: Apply concepts of analytic geometry, differentiations and integration of algebraic functions with applications.

(3) Statistics: Apply mathematical operations to frequency distributions, reliability and validity of tests, normal curves, analysis of variance, correlation techniques, chi-squares application and sampling theory, factors analysis.

3. Language Development, with one component level.

a. Reading: Read literature, scientific and technical journals, abstracts, financial reports and legal documents.

b. Writing: Write editorials, journals, speeches, manuals, and critiques.

c. Speaking: Conversant in the theory, principles and methods of effective and persuasive speaking, voice and diction, phonetics and discussion and debate.

1400.1 Basic Definition:

The "technical" group is composed of occupations which are concerned with the practical, mechanical, and/or support aspects of such fields of endeavor as engineering, mathematics, physical sciences, social sciences, medicine and health, education, library science, the arts, and certain administrative specialties (e.g., bookkeeping).

Occupations in the technical group require high school or post high school education (but less than the baccalaureate level) or experience which provided an equivalent, specialized, grounding.

1400.2 General Work Characteristics:

Technical work exists on a continuum with Professional Work. In some cases, the continuum continues into Clerical or Blue Collar work. Technical work is distinguished from these other kinds of work by the following characteristics:

- A. It involves recurring mental activities (as opposed to varied intellectual or manual and mechanical activities);
- B. It involves the exercise of discretion and judgment on an irregular basis which is constrained by predetermined and controlling professional considerations;
- C. It is of such a character that the output produced or the results accomplished can usually be standardized in relation to a given period of time; and
- D. It requires knowledge of semi-advanced type in a field of study customarily acquired by a post-high school course of study of methods and techniques.

1400.3 Worker Functions and Traits:

A "technical" job is further characterized by a requirement for the following worker functions and traits:

- A. Worker Functions (what workers do, and the level of its complexity, in relation to date, other people and things).
 - 1. Data (information, knowledge, and conceptions, related to data, people, or things, resulting from observation, investigation, interpretation, visualization, and mental creation. Data are intangible and include numbers, words, symbols, ideas, concepts and oral verbalizations). Specific

technical functions, in relation to data, include:

a. Compilation: Gathering, collation or classification of data. Reporting on and/or carrying out prescribed action in relation to the information is frequently involved. Does not include copying.

b. Computation: Performance of arithmetic operations and reporting and/or carrying out a prescribed action in relation to them. Does not include counting.

2. People (relationships with other human beings). Specific technical activities, in relation to people, may include:

a. Instruction: Teaching subject matter to others, through explanation, demonstration, and supervised practice; or making recommendations on the basis of technical disciplines.

b. Supervision: Determining or interpreting work procedures for a group of workers, assigning specific duties to them, maintaining harmonious relations among them, and promoting efficiency.

c. Persuasion: Influencing others in favor of a product to convey or exchange information. Includes giving assignments and/or directions to helpers or assistants.

3. Things (relationship with inanimate objects, e.g., substances or materials, machines, equipment and products. A "thing" is tangible and has shape, form, and other physical characteristics). Specific technical activities, in relation to things, include:

a. Setting-up: Adjusting machines or equipment by replacing or altering tools, jigs, fixtures and attachments to prepare them to perform their functions, change their performance, or restore their proper functioning if they break down.

b. Precision Working: Using body members and/or tools or work aids to work, move, guide or place objects or materials in situations where ultimate responsibility for the attainment of standards occurs and selection of appropriate tools, objects, or materials, and the adjustment of the tool to the task require exercise of considerable judgment.

c. Operating - Controlling: Starting, stopping, controlling and adjusting the progress of a machine or materials as the work progresses.

B. Worker Traits (characteristics and abilities required of a worker for average, successful, job performance) A "technical" job requires average or better than average intelligence and average or better than average verbal, numerical, and/or spatial and form perception aptitudes. A "technical" job requires reasoning development as specified and, usually, abilities at one or more of the specified levels in mathematical or language development.

1. Reasoning Development, with one component level. Apply principle of rational system to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Interpret a variety of instructions furnished in written, oral, diagrammatic or schedule form.

2. Mathematical Development, with two component levels.

a. Level 1

(1) Algebra: Deal with system of real numbers, linear, quadratic, rational, exponential, logarithmic, angle and circular functions, inverse function, related algebraic solution of equations and inequalities, limits and inequalities, limits and continuity, probability and statistical inference.

(2) Geometry: Deductive, axiomatic geometry, plane and solid, using properties of real numbers, use of rectangular coordinates.

(3) Shop Math: Practical application of fractions, percentages, ratios and proportion, measurement, logarithms, slide rule, algebra, geometric construction, essentials of trigonometry.

b. Level 2:

(1) General Mathematics: Compute discount, interest, profit and loss, commission, mark up and selling price, ratio and proportion, and percentage. Circulate surfaces, volumes, weights and measures.

(2) Algebra: Calculate variables and formulas, monomials and polynomials, ratio and proportion variables, square roots and radicals.

(3) Geometry: Calculate plane and solid figures, circumference and area, volume. Understand kinds of angles, and properties of pairs of angles.

level.

a. Reading: Read newspapers, periodicals, journals, manuals, dictionaries, thesauruses, and encyclopedias.

b. Writing: Expositions, summaries, reports, requiring composition and conforming to all rules of punctuation, grammar, diction and style.

c. Speaking: Participate in panel discussion and debates. Speak extemporaneously on a variety of subjects.

Section 1500.0 Guidelines for Designating Work to be Clerical

1500.1 Basic Definition:

The "clerical" group is composed of occupations concerned with the orderly processing and maintenance of the office communications and records, supplies and materials, of an office, an activity or group of activities, or a program or group of programs, and to thereby facilitate the transactions and operations of such entities. Included are the recording, transferring, transcribing, checking, systematizing, summarizing, filing and preserving of communications and operational and activity records in support of technical, professional, administrative and management operations.

Occupations in the clerical group require, at a minimum, high school education in spoken and/or written English or comparable education in mathematics.

1500.2 General Work Characteristics:

Clerical work is normally performed within a framework of directly applicable policies, regulations, standard methods and procedures, and instruction. These guidelines specify, at a minimum, the nature of the records required and the flow of documents into and out of the organization.

Clerical work is characterized by the predominant performance of one or more of the following activities:

1. Maintaining files and records.
2. Receiving, posting to, and checking documents.
3. Searching files and compiling data.
4. Providing various, usually general and limited

technical information on operations and transactions orally and by correspondence.

5. Transmitting, mailing and delivering records, correspondence and other documents.

6. Screening callers and organizing the work of an administrator or office.

7. Receiving, storing, issuing, shipping, requisitioning, and accounting for supplies and materials in storage and use.

8. Operating various office machines.

1500.3 Worker Functions and Traits:

A "clerical" job is further characterized by a requirement for the following worker functions and traits:

A. Worker Functions (what workers do, and the level of its complexity, in relation to data, or other people and things).

1. Data (information, knowledge and conceptions, related to data, people or things, resulting from observation, investigation, interpretation, visualization, and mental creation. Data are intangible and include numbers, words, symbols, ideas, concepts and oral verbalizations). Specific clerical functions in relation to data, include:

a. Compiling: Gathering, collating or classifying information in an orderly manner. Reporting and/or carrying out a prescribed action in relation to the information is frequently involved. (Does not involve making analytical judgments or questioning the "why" of the facts.)

b. Computing: Performing arithmetic operations and reporting and/or carrying out a prescribed action in relation to them. (Does not include counting.)

c. Copying: Transcribing, entering, or posting data from one record or source to another. (Does not include appraising or ordering data.)

d. Comparing: Judging readily observable, functional, structural or compositional characteristics (the external attributes) of data, people or things to determine whether they are similar to and/or match an obvious standard. (e.g., Are two names or numbers identical? Is an envelope larger than 4"X12"? Do all articles have a date stamp or signature?)

2. People (relationships with other human beings). Specific clerical activities, in relation to people, include:

a. Instructing: Teaching work activities to others through lecture, demonstration and supervised practice.

b. Supervising: Determining or interpreting work procedures for a group of workers, assigning specific duties to them, maintaining harmonious relations among them, and promoting efficiency.

c. Persuading: Influencing others in favor of a product, service or point of view.

d. Speaking - Signaling: Talking with and/or signaling people to convey or exchange information. Includes giving assignments and/or directions to helpers or assistants.

e. Serving: Attending to the needs or requests of people or the expressed or implicit wishes of the people (immediate response is involved).

f. Taking instructions/helping: Attending to the work assignments, instructions, or orders of a supervisor.

(NOTE: These "people" activities are not in an invariable, hierarchical order.)

3. Things: (Relationship with inanimate objects, e.g., substances or materials, machines, equipment and products. A "thing" is a tangible and has shape, form, and other physical characteristics.) Specific clerical activities, in relation to things, include:

a. Operating - Controlling: Starting, stopping, controlling and adjusting the progress of a machine or materials as the work progresses.

b. Tending: Starting, stopping and observing the functioning of machines or equipment. May involve some adjustments, e.g., changing guides, which require little judgment or knowledge of the internal processes of the machine.

c. Feeding: Inserting or placing materials in, or removing them from, machines or equipment which are automatic or tended by others.

d. Handling: Moving or carrying objects or materials. Little or no judgment is used in selecting

material or tool in attainment of a standard. (e.g., bundles newspapers, weighs letters)

B. Worker Traits: (Characteristics and abilities required of a worker for average, successful job performance. Clerical work involves reasoning, mathematical or language development at one or more of the following levels:

1. Reasoning Development:

a. Level 1 - Apply principles of rational systems to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Interpret a variety of instructions in written, oral, or schedule form. An example of a "rational system" is a bookkeeping system. (e.g., schedules appointments based on information elicited from caller and knowledge of functions of office workers and length of time to accommodate cases of that type).

b. Level 2 - Apply common sense understanding to carry out instructions furnished in written, oral or schematic form. Deal with problems involving several concrete variables in or from standardized situations. (e.g., operates switchboard, greets callers and announces to worker, records and delivers messages, accepts orders, etc.)

c. Level 3: - Apply common sense understanding to carry out detailed but uninvolved written or oral instructions. Deal with problems involving a few concrete variables in or from standardized situations. (e.g., delivers messages and other items to a variety of locations)

2. Mathematical Development, with two relevant component levels.

a. Level 1:

(1) Algebra: Calculate variables and formulas; ratio and proportion variables (e.g., compute discount, interest, profit and loss, compute wages).

(2) Geometry: Calculate circumference, area and volume.

b. Level 2:

General Mathematics: Add, subtract, multiply and divide all units of measure with whole or decimal fractions. Compute ratios, rates and percent.

levels.

a. Level 1:

(1) Reading: Read newspaper, periodicals, dictionaries, thesauruses, manuals.

(2) Writing: Write reports and business letters requiring composition and conforming to all rules of punctuation and grammar.

(3) Speaking: Participate in business interchanges (e.g., questions applicants to obtain general and specific information).

b. Level 2:

(1) Reading: Read newspapers, rules and regulations, instructions in the use of office machines, incoming correspondence to determine specific nature of request.

(2) Writing: Write brief business letters (e.g., transmittal letters), following prescribed formats and using proper grammar, punctuation and spelling.

(3) Speaking: Speak to others using correct English (e.g., answers questions on office activities).

c. Level 3:

(1) Reading: Read office procedures, incoming correspondence to determine correct office.

(2) Writing: Complete form letters, forms.

(3) Speaking: Speak clearly and answers simple factual questions (e.g., answers questions on office hours and locations).

d. Level 4:

(1) Reading: Compare similarities and differences between names, words and series of numbers.

(2) Writing: Post names and addresses.

(3) Speaking: Speaking simple sentences.

1600.1 Basic Definition:

The "blue collar" group is composed of occupations concerned with the performance of trades, crafts, skilled, unskilled or semi-skilled manual labor positions. Blue collar occupations are concerned primarily with manual work. Manual work is the application of physical effort in the manipulation of tools, machinery, equipment, materials and other physical objects.

The "blue collar" group also includes those positions such as foremen and inspectors who have trades, crafts or laboring experience as a primary requirement.

Occupations in the blue collar group require, at a minimum, the ability to follow instructions and perform manual work. Others require, in addition, a progressive knowledge of physical work processes and the use and care of equipment, machinery and tools, learned-on-the-job, through apprentice programs and/or in technical/vocational schools.

1600.2 General Work Characteristics:

Although blue collar occupations are characterized by the performance of manual work, the presence of manual work in a position does not, in itself, denote a blue collar position. Further, nearly all manual work requires, in some degree, non-physical effort such as thinking, application knowledge of proper methods, and the use of judgment; the presence of such elements in manual work does not, in itself, exclude a position from the blue collar group.

Blue collar work distinguished from other kinds of work by the following characteristics:

A. The paramount duties or responsibilities of the position (i.e., the reason the position exists) involve the performance of physical or manual work.

B. The paramount duties and responsibilities have, as a paramount requirement, physical work knowledge and experience (as opposed to duties which involve physical work but have as a paramount requirement for their performance knowledge and experience of a scientific, technical, clerical or artistic nature).

1600.3 Worker Functions and Traits:

A "blue collar" job is further characterized by a requirement for the following worker functions and traits:

A. Worker Functions what workers do, and the level of its complexity, in relation to data, other people and things).

1. Data (information, knowledge and conceptions, related to data, people or things, resulting from observation, investigation, interpretation, visualization, and mental creation. Data are intangible and include numbers, words, symbols, ideas, concepts and oral verbalizations). Specific non-supervisory blue collar functions in relation to data, include:

a. Comparison: Judging the readily observable, functional, structural or compositional characteristics (the external attributes) to determine whether they are identical and/or match an obvious standard (e.g., examines loaded truck to determine that materials are braced and secured, checks restrooms to insure that floors and fixtures are clean and in operating condition).

NOTE: It is not unusual for certain worker level blue collar positions to be assigned auxilliary clerical functions involving compilation and computation (e.g., performing arithmetic operations to determine the amount of parts on hand and summarize reorders needed on requisitions); or copying (e.g., recording odometer reading and amount of gas and oil used during refueling in vehicle log book); or to perform auxilliary technical functions which involve analyzing (e.g., studies blue print to determine construction or repairs needed). Such activities in blue collar positions are supportive of the primary function of the position which is to perform a physical task.

2. People (relationships with other human beings.) Specific blue collar activities, in relation to people, include:

a. Instructing: Teaching work activities to others through explanation, demonstration, and supervised practice.

b. Supervising: Determining or interpreting work procedures for a group of workers, assigning specific duties to them, maintaining harmonious relations among them and promoting efficiency.

c. Speaking-signaling: Talking with and/or signaling people to convey or exchange information. Includes giving assignments and/or directions to helpers or assistants.

d. Serving: Attending to the needs or requests of people or the expressed or implicit wishes of people (immediate response is involved).

e. Taking instructions/helping: Attending to the work assignments, instructions, or orders of a supervisor.

NOTE: These "people" activities are not in an invariable, hierarchical, order.

3. Things (relationships with inanimate objects, e.g., substances or materials, machines, equipment and products. A "thing" is tangible and has shape, form, and other physical characteristics). Specific activities in relation to things, include:

a. Setting up: Adjusting machine or equipment by replacing or altering tools, fixtures and attachments to prepare them to perform their functions, change their performance, or restore their proper functioning if they break down.

b. Precision-working: Using body members and/or tools or work aids to work, move, guide, or place objects or materials in situations where the worker has responsibility for the attainment of standards and where selection of appropriate tools and their adjustment to the task require the exercise of judgment, e.g., diagnoses electrical malfunctions, using test lights, odometers, voltmeters, circuit simulators and wiring diagrams.

c. Operating-controlling: Starting, stopping, controlling and adjusting the progress of a machine or materials as the work progresses, e.g., regulates flow and pressure of gas from mains to fuel feed lines of gas-fired boilers or furnaces and related steam generating or heating equipment. Opens and closes valves to supply fuel or reduce pressure.

d. Driving-operating: Starting, stopping, and controlling the actions of machines or equipment for which a course must be steered, or which must be guided in order to fabricate, process and/or move things or people.

e. Manipulating: Using body members, tools, or special devices to work, move, guide or place objects or materials. Involves some latitude with regard to precision attained and selections of appropriate tools, although this is readily manifest, e.g., attaches cables to buildings, installs supports, cuts or drills holes in walls through which cables are extended using wrenches, pliers, screwdrivers, saws and drills.

f. Tending: Starting, stopping and observing the functioning of machines or equipment. May involve some adjustments, e.g., changing guides, which require little

judgment or knowledge of the internal processes of the machine.

g. Feeding: Inserts or places materials in, or removes them from, machines or equipment which are automatic or tended by other.

h. Handling: Moves or carries objects or materials. Little or no judgment is used in selecting materials or tools or in attainment of a standard. (e.g., bundles newspapers, weighs letters.)

B. Worker Traits: (characteristics and abilities required of a worker for average, successful job performance. Blue collar work involves varying requirements for general intelligence and sometimes an average or better than average mathematical development. Blue collar work usually involves reasoning, mathematical or language development of one or more of the following levels:

1. Reasoning Development.

a. Level 1: Apply principles of rational systems to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Interpret a variety of instructions in written, oral, or schedule form. An example of a "rational system" is an electrical wiring system (e.g., plans layout and installs and repairs wiring of electrical fixtures and control equipment. Plans new or modified installations according to specifications and electrical codes).

b. Level 2: Apply common sense understanding to carry out instructions furnished in written, oral or schematic form. Deals with problems involving several concrete variables in or from standardized situations. (e.g., installs and adjusts TV receivers and antennas in residential units. Selects antenna according to type of set and location of transmitting stations. Secures antenna in place and adjusts for best picture reception).

c. Level 3: Apply common sense understanding to carry out detailed but uninvolved written or oral instructions. Deals with problems involving a few concrete variables in or from standardized situations. (e.g., delivers messages and other items to a variety of locations).

d. Level 4: Apply common sense understanding to carry out simple one or two-step instructions. Deal with standardized situations with occasional or no variation. (e.g., marks identifying information on containers or articles by stenciling or applying preprinted labels).

2. Mathematical Developments, with three relevant component levels.

a. Level 1:

(1) Algebra: Calculate variables and formulas, ratio and proportion variables.

(2) Geometry: Calculate circumference, area and volume.

b. Level 2: Add, subtract, multiply and divide all units of measure with whole or decimal fractions. Compute ratios, rates and percent. (e.g., measures, marks, and cuts carpeting and linoleum with knife to get maximum number of usable pieces from standard size rolls, following floor dimensions or diagrams)

c. Level 3: Add and subtract two digit numbers (e.g., counts items to verify amount specified on work order).

3. Language Development, with three component levels.

a. Level 1:

(1) Reading: Read safety rules, instructions on the use of shop tools and equipment.

(2) Writing: Writes brief reports if work activities, i.e., using proper grammar, punctuation and spelling.

(3) Speaking: Speaks to others using correct English. (e.g., discusses equipment malfunction and repairs as required).

b. Level 2:

(1) Reading: Reads work unit procedures.

(2) Writing: Fills out time sheets, forms.

(3) Speaking: Speaks clearly and answers simple factual questions (e.g., questions on office hours and locations).

c. Level 3:

(1) Reading: Compare similarities and differences between names, words and series of numbers.

(2) Writing: Post names and addresses.

(3) Speaking: Speak simple sentences.

Section 1700.0 Evaluation Factors

The following breakdown of evaluation factors should be used as tools for (1) systematic position analysis and (2) the comparative evaluation of classes. They are the means of understanding and defining the responsibility and degree of complexity of work characteristics of a position and class of positions. Questions have been included under the general definition of each factor to assist the analyst in identifying the significant aspects of the work of the position/class in each area.

1700.1 Nature and Variety of Work:

This factor embraces both the nature and variety of the subject matter. Under "nature," consider the kind of work performed as shown by such elements as the subject matter, function, profession, or occupation involved; the mental or physical processes used in performing the work; and the skills, knowledge and techniques applied. Under "variety," consider the inherently different kinds of work included in the position as reflected by the essentially different kinds of knowledges, skills, abilities and techniques applied in performance of the work.

a. What is the purpose of the work? Service? Production? Supervision? Administration?

b. What kinds of assignments are involved? Consider the complexity and variety of assignments.

c. At the time the work is received by the incumbent, what has already been done to it and what happens to it after it leaves him?

d. What methods and techniques are used in performing the work? To what extent are the procedures repetitive?

e. What essentially different skills, knowledges, personal attributes, or special techniques are needed for the tasks performed and to what extent?

f. What machines, tools and equipment are used regularly? What does the equipment do and what duties are involved in using it?

g. Does the work include different tasks at different points in an established cycle? Have all duties regularly performed during the work cycle been considered?

h. To what extent is the incumbent responsible for planning his own work and the methods to be used?

1700.2 Nature of Supervisory Control Exercised Over the Work:

This factor covers the nature and extent of deliberate, planned supervisory control exercised over the position, which limits the scope of work, the operations performed, and the nature and finality of decisions. For example, included are such item as (a) the basis for selection of assignments of work, (b) supervisor under whom the position operates, and (c) the extent and degree to which actions and decisions are restricted or limited, or are reviewed, e.g., by a thorough review of all cases; by periodic reports of work; by examination of work results; by review of program for effectiveness in meeting objectives or for application of, or adherence, to policy.

a. Are specific tasks defined and outlined? Are the work priorities determined by the supervisor? Are work methods and techniques explained for each assignment? Are other instructions provided? Are instructions provided only for certain kinds of assignments? What kinds of instructions are provided?

b. Does the work consist of the general run of assignments in the work unit or is the work restricted to the least or most difficult assignments?

c. Is the work reviewed during the execution of the assignment or after it has been completed?

d. What is the purpose of the review made of the work? Is the review technical or for administrative purposes?

e. Where is the supervisor located? Is the supervisor always available to aid the employee in any difficulties encountered in the work? If not, what kinds of standing instructions govern the work (see 3 below) or what special decisions must be made (see item 6)?

f. What kinds of situations or problems is the employee expected to refer to the supervisor?

g. What final actions does the employee take that are not reviewed?

1700.3 Nature of Available Guidelines for Performance of Work:

This factor relates to those guides which control or influence performance of the work of the position, i.e., the extent to which performance of the work is guided by rules, regulations, manuals of instructions procedures, prescribed work practices, precedents, principles, policies or other written or unwritten instructions or methods. This factor is important in reflecting the degree to which these guides apply to the work, or require interpretation, adaptation, or deviation. Also, important is the extent to which guides must be followed precisely and the consequences of error.

a. What regulations, procedures, manuals, precedents, unwritten guides or other such guides are used in the work? How extensive are the guides? Must they be committed to memory? To what extent is the performance of the total job guided by these written or unwritten rules, regulations, manuals of instruction, prescribed work practices, specific instruction, etc.?

b. Are several different guides or approved courses of action applicable to the same situation? Who is responsible for selecting the most appropriate course of action?

c. To what degree can the employee deviate from standard guides, methods, etc.?

d. What would happen if the employee did not follow the correct guide?

e. What is the significance of an error? Does it involve many people or large sums of money? How difficult is it to correct?

1700.4 Originality Required:

This factor reflects the amount of inventive, imaginative and creative abilities required in the position. It is important to consider the extent to which the work requires that new or previously unused plan, approaches, solutions, or methods, be developed or that deviations be made from standard work practices, methods, plans or procedures. The resourcefulness, ingenuity and ability to innovate which is required in the solving of new problems are the solving of old problems in new ways is the crux of this factor.

a. What parts of the work performed are not governed by rules, established procedures, precedents, or reference to others?

b. Is the employee required to modify standard practices? To what extent and what knowledge and abilities are required?

c. Is the employee required to develop new or revised work techniques, procedures or methods of operations?

d. Is the employee required to develop new or improved programs?

e. How often do these situations arise?

1700.5 Purpose and Nature of Person-to-Person Work Relationships:

This factor includes the "what, why, how and with whom" of relations maintained with other persons (not in the supervisory chain), within or outside the agency, e.g., (a) for giving or securing information, (b) for providing services, (c) while performing administrative services, (d) for explaining policies or methods, (e) for interpreting programs, plans or individual actions, or (f) for maintaining coordination of activities or programs, and (g) for securing cooperation or acceptance, or for settling controversies by means of personal contacts.

a. With whom are contacts maintained?

b. What is the purpose of these contacts? Obtaining/providing factual information? Securing cooperation?

c. Are contacts maintained on a person-to-person basis? Do they involve developing and maintaining relationships with an organized group and the members of the group?

1700.6 Nature and Scope of Recommendations, Decisions, Commitments and Conclusions:

This factor considers the questions, problems, or types of cases on which recommendations, decisions, commitments and conclusions are made. It involves the kind and/or subject matter or recommendations; for example, concerning courses of action to be followed affecting operations, plans, programs, methods or policies, it also involves the level of responsibility and the nature of the consequences of such actions in terms of the degree of finality of such judgments or action. The finality is usually measured by such criteria as instructions, delegated authority, and review of supervisors.

The nature and scope of recommendations, decisions, commitments and conclusions should be considered. Consider such questions as:

- make?
- a. What kind of recommendations does the employee make?
 - b. What kind of decisions does the employee make?
 - c. How frequently do problems arise which require these recommendations or decisions?
 - d. Are such recommendations or decisions subject to review? By whom? For what purpose is the review? Before or after action is taken?
 - e. What action can the employee take or what statements can he make?
 - f. What regulations, policies, statutes, or orders limit the employee's authority in making such recommendations?
 - g. What are the consequences of error?
 - h. Do the actions taken affect only the case involved or will they establish precedents for similar cases?

1700.7 Nature and Extent of Supervisory Control Over the Work of Other Employees:

This factor relates to the nature and extent of the supervision the incumbent exercises when he fills the job adequately. Under "nature," consider the kinds of supervisory responsibilities present, consider whether a satisfactory incumbent exercises any control over such matters as policies, objectives, plans, volume and flow of work, personnel and administrative services, assignments, work methods, employee training and instruction, coordination and production, and results. Under "extent," consider the types of supervisory actions performed as limited by place in the organization and by performance as required by such elements as difficulty of work, variety of functions, and complexity and size of the organization supervised.

- a. If the employee's subordinates staff is divided into smaller units, what kinds of units are they? Who are the unit supervisors? How many and what kind of subordinates do the unit supervisor have?
- b. Does the employee plan what work is to be done by his staff or is he primarily concerned with planning the ways in which to accomplish the work?
- c. Is the employee primarily concerned with seeing that the orders issued by someone else are carried out or is he responsible for originating and issuing orders? How does he do this?

d. Does he determine work methods and make work assignments?

e. What responsibilities does the employee have in respect to selecting and training new employees?

f. How does the employee review the work of his subordinates? What is the purpose of the review? Does he make changes in work assignments, etc., as a result of the review? Does he prepare job performance ratings? Does he discipline subordinates?

g. Does the employee approve or recommend unscheduled leave requests of his subordinates? Does he approve or recommend leave schedule for the unit?

h. Does the employee initiate or recommend reallocations or promotions of subordinates?

i. Does the employee interview and select or recommend the selection of new staff?

1700.8 Knowledges and Abilities Required:

This factor includes the knowledges, abilities and other qualifications required for adequate performance of the work. This includes such things as a specialized field of knowledge, such as law, or a particular skill requirement, such as typing. These requirements should reflect the other seven factors, and the degree of difficulty of the duties and the weight of the responsibilities of an individual position or class can be approached indirectly by ascertaining and considering the qualifications necessary to perform the work.

The qualification standards of an individual position or class may be determined either by direct interview in the same manner as any facts are gathered (except that opinions are also covered); by review of documents such as position descriptions; by inference from the duties and responsibilities of the position or class concerned; by inquiry as to past, present and possible future recruiting practices; and by inquiring as to the classes from which promotions are made to the position or class in question.

The analyst should carefully guard against confusing the minimum qualifications requirements of a position or class with the actual qualifications possessed by or lacking in some particular employees or applicants, or with the unsupported preference of management official.

a. What are the knowledges and abilities required for the performance of the duties assigned?

b. What is the minimum educational requirement necessary to efficiently perform the work? Why is this type of education necessary?

c. What is the minimum experience necessary to efficiently perform the work? (Consider the kind of experience required and why. Also the minimum number of years of experience and why). Can experience be substituted for the required education? Why? Why not?

d. Will the minimum educational and experience requirements assure possession of the required knowledges and skills?

e. Is there a license or certificate required?

f. What are the physical requirements for this position? For example, is the strength for heavy lifting required? Can a blind person do the job?



Filed this 16 day of

April 19 85

Commonwealth of the Northern Mariana Islands
Office of the Governor
Saipan, Mariana Islands 96950

Registry of Corporations
Commonwealth of the Northern Mariana Islands
Cable Address:
Gov. RMI Saipan



APRIL 12, 1985

PUBLIC NOTICE

PROPOSED AMENDMENT NO. 60485
REVENUE AND TAXATION REGULATIONS NO. 8301

The Director of Finance, in accordance with §1701 and §1818, 4 CMC, and 1 CMC §2557 is proposing to promulgate amendment to the rules and regulations identified as Revenue and Taxation Act of 1982.

The proposed amendment is due to changes and to correct typographical errors in Part IV of Revenue and Taxation Regulations No. 8301.

The Proposed amendments may be inspected at the Division of Revenue and Taxation, Central Office, Capitol Hill, Commonwealth of the Northern Mariana Islands, Saipan, CM 96950. These amendments are published in the Commonwealth Register. Copies of the register may be obtained from the Attorney General's Office.

The Office of the Director of Finance is soliciting views, opinions, facts and data for or against the proposed amendments to Revenue and Taxation Regulations No. 8301 from the general public.

Anyone interested in commenting on the proposed amendments to Revenue and Taxation Regulations No. 8301 may do so by submitting in writing to the Director of Finance, Commonwealth of the Northern Mariana Islands, Capitol Hill, Saipan, CM 96950 no later than thirty (30) days from the date of its publication in the Commonwealth Register.

Certified by: Tomas B. Aidan 4/16/85
Tomas B. Aidan Date
Director of Finance



Commonwealth of the Northern Mariana Islands

Office of the Governor

Saipan, Mariana Islands 96950

Cable Address:
Gov. NMI Saipan

Abril 16, 1985

NOTISIAN PUBLIKU

MA INTENSIONA NA AMENDASION
NO. 60485
AREGLAMENTO NUMERO 8301
PARA I REVENUE YAN TAXATION

I Direktot i Finansiat, segun i 4 CMC §§1701 yan 1818, yan i 1 CMC §2557, ha introdudusi para una efektibo amendasion gi areglamento yan regulasion, ya para uma rekognisa komo Amendasion No. 60485 gi Revenue yan Taxation Regulasion No. 8301 gi 1982 na Akton i Revenue yan Taxation.

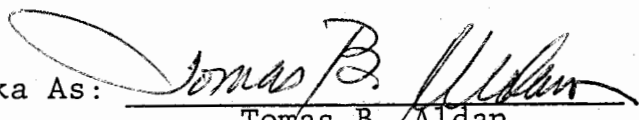
I ma intensiona na amendasion ma publika pot guaha tinilaika yan kinorihe gi Revenue yan Taxation Regulasion Numero 8301.

I ma intensiona na amendasion sina ma rikonosi gi ofisinan i Division i Revenue yan Taxation gi Capitol Hill, Commonwealth i Northern Mariana Islands, Saipan, CM 96950. Este na amendsion ma publika gi Commonwealth Register. Sina manuli hao kopian este na publikasion gi ofisinan i Abogadon Gobietno.

I Ofisinan i Direktot i Finansiat ma ma-maisen idea, fakto yan nota ginen i publiku, kao mauleg pat ma kokontra este na inintrodusen amendasion gi Regulasion Numero 8301.

Todo man interesao na individuat ni para ufan na halom opinion ni fumabot, osino ma kokontra este na amendasion gi Revenue yan Taxation Regulasion Numero 8301, man ma-fafaisen na u ma satmite i matugi na opinion niha guato gi Ofisinan i Direktot i Finansiat, Commonwealth i Northern Mariana Islands, Saipan, CM 96950, gi halom 30 dias deste i fecha anai ma publika este na notisia gi Commonwealth Register.

Sinettifika As:


Tomas B. Aldan
Direktot i Finansiat

4/16/85
Fecha

Section 4.1701. General Provisions.

(A) Public Law 4-24 repeals Chapter 7, Division 1 of Title 4, and the regulations thereunder, of the Commonwealth Code which taxes income derived from sources without the Commonwealth under the Internal Revenue Code (IRC), and re-enacts Chapter 7 to implement the IRC as defined on §4.1702.1 of this regulation on all income from sources within and without the Commonwealth. The IRC is known as the Northern Marianas Territorial Income Tax or "NMTIT". This regulation is promulgated for the implementation of the NMTIT.

(B) Pursuant to 4 CMC §1701(b), the Governor as the Secretary of the Treasury, delegates his authority and designated the Director of Finance (DOF) as the Commissioner of the NMTIT. The Commissioner (DOF) in accordance with 4 CMC § 1818 and by virtue of this subsection, has the broad power and authority to promulgate needful and necessary rules and regulations for the proper administration of all tax laws.

Section 4.1702.1. The NMTIT (IRC) and the regulations thereunder are adopted and defined to include the following subtitles and chapters.

(A) Subtitle A. Income Taxes

(a) Chapter 1. Normal Taxes and Surtaxes, but excluding subchapter (n), Part III Subpart (D), the possessions of the United States, but not excluding §935.

(b) Chapter 3. Withholding of Tax on Nonresident Aliens and Foreign Corporations.

(c) Chapter 4. Rules Applicable to Recovery of Excessive Profits on Government Contracts.

(d) Chapter 5. Tax on Transfers to Avoid Income Taxes.

(e) Chapter 6. Consolidated Returns.

(B) Subtitle C. Employment Taxes.

(a) Chapter 24. Collection of Income Tax at source on Wages.

(b) Chapter 25. General Provisions Relating to Employment Taxes.

(C) Subtitle F. Procedure and Administration,
except as provided for in this regulation.

(a) Chapter 61. Information and Returns.
(See § 4.1818.7, Forms and Returns).

(b) Chapter 62. Time and Place for Paying
Tax, except as provided for on §4.1709.1(C) and §4.1818.1 of
this regulation.

(c) Chapter 63. Assessment.

(d) Chapter 64. Collection

(e) Chapter 65. Abatements, Credits, and
Refunds.

(f) Chapter 66. Limitations.

(g) Chapter 67. Interest

(h) Chapter 68. Additions to the Tax,
Additional Amounts, and Assessable Penalties.

(i) Chapter 70. Jeopardy, Receiverships,
etc.

(j) Chapter 71. Transfers and Fiduciaries.

(k) Chapter 72. Licensing and Registration.

(l) Chapter 73. Bonds.

(m) Chapter 74. Closing Agreements and
Compromises.

(n) Chapter 75. Crimes, Other Offenses,
and Forfeitures.

(o) Chapter 76. Judicial Proceedings.

(p) Chapter 77. Miscellaneous Provisions.

(q) Chapter 78. Discovery of Liability and
Enforcement of Title.

(r) Chapter 79. Definitions.

(s) Chapter 80. General Rules.

Section 4.1702.2. The NMTIT Future Amendments:

(A) All future amendments to the IRC taking effect after January 1, 1985, are adopted and incorporated therein by Commonwealth law. The future amendments shall be those affecting subtitles and chapters listed under §4.1702.1. Any amendments not affecting this list shall not have any effect on the NMTIT.

(B) All present and future United States (U. S.)

- (i) Court Cases, Tax Court Cases,
- (ii) Revenue Rulings,
- (iii) Revenue Procedures,
- (iv) Treasury Decisions,
- (v) Revenue Regulations

are adopted to the extent consistent with this chapter, and are applicable in the Commonwealth.

Section 4.1703.1 Nonretroactivity

(A) The NMTIT shall in all cases be interpreted as subjecting to taxation only that income earned and accrued or received on or after January 1, 1985, except for:

(a) Taxpayers having to continue filing and paying tax under the provisions of the repealed 4 CMC Chapter 7 on income deriving from sources without the Commonwealth.

(b) Taxpayers arriving in the Commonwealth during and after calendary year 1985 from Guam and the United States.

(c) Subsection (C) of this section, and

(B) The taxpayer's method of accounting, cash or accrual, in use prior to January 1, 1985, will generally continue on for purposes of NMTIT. The taxpayer may elect to have the calendary year as taxable year. Where a taxpayer is on a fiscal year, other than a calendar year, with earnings accruing on and after January 1, 1985 to the fiscal year end, The Taxpayer shall file for a short year and pay taxes base on the short year income. The allocation method given in the Example 2 on §4.1703.1(B) shall be applicable.

(Example 1. Fiscal Year. Taxpayer C is on a fiscal year, July 1 to June 30, the Gross income from July 1, 1984 to June 30, 1985 is \$100,000.00 of which \$50,000.00 is earned from July 1, 1984 to December 31, 1984; the other half is earned from January 1, 1985 to June 30, 1985.

The cost of goods sold from January 1, 1985 to June 30, 1985 is \$35,000.00 with \$10,000.00 of "ordinary and necessary" business deductions of which \$5,000.00 is incurred in 1985. C would report and pay tax on the first \$50,000.00 base on 4 CMC Chapter 3 on January 1985; the second half is taxed base on the following illustration:

Gross Income	\$50,000
Less: Cost of Goods Sold	(35,000)
Gross Margin	15,000
Less: Business Deductions	(5,000)
Net Income	\$10,000
	=====

C may determine the full tax liability on the complete fiscal year income, inclusive of income prior to January 1, 1985, and allocate the tax liability by applying a percentage method on the number of days, or months prior to and after January 1, 1985 to the fiscal year end.

(Example 2 Taxpayer Corp D is on a fiscal year ending March 30, 1985. The Corporation sales for fiscal year 1984 is \$200,000.00. Cost of goods sold totaled \$125,000.00. Corporation D incurred ordinary and necessary business deduction of \$25,000.00. Corporation D is unable to determine its income from January 1, 1985 to March 30, 1985. Corporation D may allocate based on the following taxable income:

Gross Income	\$200,000
Less: Cost of Goods Sold	(125,000)
Gross Profit	75,000
Less:	
Ordinary & Necessary Business deductions	25,000
Taxable Income	\$ 50,000
Allocation: 3/12 x 50,000	12,500

\$12,500.00 is deemed earned for the period beginning January 1, 1985 to March 30, 1985.

C would report the \$10,000.00 or the amount determine by M on the percentage method on the 1985 income tax return if:

	<u>Individual</u>	<u>Corporation</u>
on Forms	1040CM	1120 or 1120s
and pay estimated tax quarterly on Form	500	500

which are due on the dates provided on § 4.1709.1(C)(b).

(C) Special Rule on Employee's Benefits.

(a) Paid Time-off, Under normal
circumstances benefits or compensation for:

- (1) Vacation Pay,
- (2) Annual Leave,
- (3) Sick Pay,
- (4) Sick Leave, and
- (5) all other paid time-off,

are provided on the basis of prior (years) services but may be for future (years) services, and normally, such benefits are earned through rendition of personal services, and in most cases, if not all, it is not an item of income until such time that the benefit(s) is taken, used or paid. All benefits accrued up to December 31, 1984, shall be subject to taxation under § 4.1709.1(A) of this regulation. However, if the employment is terminated on December 31, 1984, and all benefits are cashed in for monetary value, the benefits accrued do not apply, regardless of when paid but are subject to 4 CMC Chapter 2.

Section 4.1703.2. Qualified Fresh Start Assets.
Qualified fresh start assets means:

- (A) All real property located in the Commonwealth.
- (B) All personal property, owned, directly or indirectly, immediately prior to and on January 1, 1985,

(a) by taxpayers, (other than foreign corporations) a U. S. or Commonwealth citizen, or a bona fide resident of the Commonwealth, or incorporated in or under the laws of the Commonwealth, immediately prior to and on January 1, 1985.

(b) the sale of which, by such taxpayer, on December 31, 1984, would have not been subject to 4 CMC Chapter 7 income taxation by the Commonwealth.

Section 4.1703.3. Personal Property

(A) Personal property for purposes of qualified fresh start assets means all properties tangible or intangible that are not real properties or items of real property, owned by a

- (a) Commonwealth Citizen, or a resident,
 - (b) United States Citizen, or a resident,
- or
- (c) Domestic Corporations,

(d) Partnership, association, and all other "person" whose partners and members are all citizens or bona fide residents of the Commonwealth, or are United States citizens or residents.

(B) Personal properties include but are not limited to:

- (a) Installment sales contracts,
- (b) Bank loans, other loans,
- (c) Pension and annuity contracts or plans (see §4.1704.1(D)),
- (d) Interests in employees' benefits plans (see §4.1703.1(C)),
- (e) Inventory items, goods and commodities for sales,
- (f) Contracts and leases,
- (g) Stock.

Section 4.1703.4. Fair Market Value (FMV)

(A) Fair market value concept for purposes of qualified fresh start assets is extended to include:

- (a) Independent Appraisal,
 - (1) performed by a United States or CNMI licensed or registered appraiser in the Commonwealth, and who has engaged in that Business for not less than 5 years, and
 - (2) the appraisal is performed six (6) months prior to or six (6) months after January 1, 1985;
- (b) Discounting the sales price back to January 1, 1985, using the prevailing NMTIT interest rate per annum, in accordance with NMTIT §6621,

(Example, Taxpayer E sold his land on June 30, 1985, for \$200,000.00, when the NMTIT interest rate is 11.25%. The fair market value discounting the sales price back to January 1, 1985 is \$189,110.10)

(c) A pro rata allocation of the difference between the adjusted cost basis and the sales price with respect to the periods it was held, before and after January 1, 1985,

(Example. Taxpayer F sold his residential property on December 31, 1985 for \$20,000.00. F purchased his property for \$10,000.00 on January 1, 1980 and consequently made a \$5,000.00 capital improvement. The fair market value or modified adjusted cost basis on January 1, 1985 is \$19,166.64.

Cost	\$10,000.00
Add. Improvement	<u>5,000.00</u>
Adjusted Cost basis	<u>\$15,000.00</u>
	=====
Sales Price	20,000.00
Less: Adj. Cost Basis	<u>(15,000.00)</u>
Difference	<u>5,000.00</u>
Divided by the number of months owned	<u>72</u>
Allocable share per month	69.444
Multiply by the number of months in service prior to 1/1/85	<u>60</u>
Allocable share prior to 1/1/85	4,166.64
Add: adjusted cost basis	<u>15,000.00</u>
Fair market value or modified	
Adjusted Cost basis on 1/1/85	<u>\$19,166.64</u>
	=====

(d) A replacement cost may be used for:

(1) Inventory items, goods and commodities for sale;

(2) Depreciable assets including removable items of building but not structural components of the building.

(e) The book value of the asset on December 31, 1984.

(B) Assets acquired on or after January 1, 1985 shall be treated in accordance with NMTIT for whatever purpose.

Section 4.1703.5. Reconstruction of Income.

(A) When the Tax Commissioner (DOF) endeavors to reconstruct the income of a taxpayer, the Commissioner (DOF) shall establish the information such as assets acquired or expenses incurred during the taxable year in question and the initial networth on January 1, 1985 which constitute the initial burden of the government. The taxpayer has the ultimate burden to prove otherwise, by presenting evidence of income and evidence substantiating the expense(s) which may be contrary to the Commissioner's findings.

Section 4.1704.1. Deductions and Credits

(A) No deductions, nor credits, incurred with respect to expenditures within the Commonwealth prior to January 1, 1985, shall be allowed against income earned or accrued on or after January 1, 1985, except for;

(a) taxpayers having to continue filing and paying tax through 1985, under the repealed 4 CMC Chapter 7 on income deriving from sources without the Commonwealth,

(b) taxpayers arriving into the Commonwealth during 1985 and thereafter, from Guam and the United States,

(B) Taxpayers having deductions incurred, cash or accrual, prior to January 1, 1985, not within the provisions of (A)(a) and (b) of this section shall be determined and allowed on the basis of the facts and circumstances not contrary to the provisions of 4 CMC §1704.

(C) Special Rule on Retirees. In the ordinary set up, retirees are allowed to exclude from gross income the total contribution to the retirement plan and because of the fresh start concept retirees are allowed to exclude from gross income the total contribution made to the plan as if retirement commences on taxable year 1985.

Section 4.1704.2. Change of Rates

(A) The effect of 4 CMC §1704(b)(2) shall not bind taxpayers who are;

(a) continuing filing and paying tax through 1985 under the repealed 4 CMC Chapter 7 on income deriving from sources without the Commonwealth, or

(b) arriving into the Commonwealth during 1985 from Guam and the United States.

Section 4.1704.3 Clarifying Provision.

(A) Taxpayer whose home office, or parent company is located outside of the Commonwealth and has been reporting worldwide losses in the home office's, or parent company's tax jurisdiction, United States tax jurisdiction including Guam, shall not for whatever purposes carry forward such reported losses beginning January 1, 1985. Any losses incurred in the Commonwealth prior to January 1, 1985, which has remaining losses carry forward unreported by the home office or parent company shall not carry forward such losses against income earned or accrued on and after January 1, 1985.

(Example. Taxpayer G is a Corporation whose home office or parent company is located in Guam. G has been in business in the Commonwealth since 1980, and since then has been reporting net operating losses in the Commonwealth, and since then has been writing off such losses in the tax jurisdiction of Guam. On December 31, 1984, G's parent company has a balance of \$100,000.00 carry forward losses for the years beginning 1985 of which \$25,000.00 is attributed to the Commonwealth net operating losses. G cannot take the \$25,000.00 net operating losses into and against income earned or accrued in the Commonwealth on or after January 1, 1985, nor any losses which have been written off in Guam.)

Section 4.1705.1. Accelerated Cost Recovery System (ACRS).

(A) The ACRS is mandatory for all qualified fresh start assets whose fair market value is obtained in accordance with:

(a) § 4.1703.5(A)(a), Independent Appraisal;

(b) § 4.1703.(A)(d), Replacement Cost.

(B) Taxpayers who elect to continue on depreciation method in use immediately prior to January 1, 1985, may do so, but subject to the fair market value of § 4.1703.5(A)(e) book value.

(C) For purposes of determining allowances for amortization and for similiary purposes, the fair market value obtained pursuant to § 4.1703.5(A)(a) and (d), must allocate the FMV in accordance with the applicable NMTIT sections on amortizations:

Section 4.1705.2. NMTIT 38 Credit and NMTIT 179 Deduction.

(A) There shall be no credit allowed under § 38(b)(1) for all qualified fresh start assets, used property existing immediately prior to January 1, 1985.

(B) There shall be no deductions allowed under NMTIT §179 (26 IRC §179) for all qualified fresh start assets, used property existing immediately prior to January 1, 1985.

Section 4.1706.1. Disincentives to Off-island Investments.

(A) Taxpayers who have investments or wish to invest in whatever business venture or undertaking outside of the Commonwealth are taxed accordingly under 4 CMC Chapter 3.

The tax is imposed, subject to the limitations, upon the allowable deductions on the following NMTIT sections (IRC sections):

- Facilities; (a) §169, Amortization of Pollution Control
- (b) §179, Election to Expense Depreciables;
- (c) §181, Farmers' Fertilizer Expenditures;
(Clarifying Provision. Public Law 4-24 inadvertently cites "181 Farmers' Fertilizer Expenditure". The appropriate citation or section is "180, Farmers' Fertilizer Expenditure". The deduction therefore is 180).
- (d) §182, Farmers' Clearing Expenditures;
- Stock; (e) §184, Amortization of Railroad Rolling
- and Tunnel Bores; (f) §185, Amortization of Railroad Grading
- (g) §188, Child Care Facilities Amortization;
- Construction Period Interest and Taxes; (h) §189, Amortization of Real Property
- to Handicapped and Elderly; (i) §190, Expensing of Removing of Barriers
- (j) §193, Tertiary Injectants;
- (k) §194, Reforestation Expenditures;
- (l) §195, Start-up Expenditures;
- Corporations; (m) §243, Dividends Received from Domestic
- Utility Preferred Stock; (n) §244, Dividends Received on Public
- Corporations; (o) §245, Dividends from Foreign
- (p) §248, Organizational Expenditures;

(q) § 263(c), Expensing of Intangible Drilling Costs, to the extent in excess of Depreciation and Amortization;

(r) § 613 and 613(A), Percentage Depletion, to the extent in excess of cost depletion;

(s) § 616(a), Expenses of Mining Development Costs, to the extent in excess of the amount deductible under 616(b) as deferred expense;

(t) § 617, Mining Exploration Costs, to the extent in excess of the amount allowable as a deduction had the cost been capitalized and deducted ratably over 10 years; and

(u) § 631, Special Rules for Timber, Coal and Iron Ore.

Taxpayers affected by this section shall add the full amount of the deductions listed above to the Quarterly Business Gross Revenue Tax Return under 4 CMC Chapter 3 and the provisions of 4 CMC § 1805. The deductions are still available under the NMTIT.

(B) Taxpayers who wish to invest in whatever business venture, or undertaking, which will qualify for the following credits;

(a) § 21, Household and Dependent Care;

(b) § 38, Investment Tax Credit;

(c) § 39, Gas and Special Fuels;
(Clarifying Provision. The 1983 IRC edition by Prentice Hall is used as the basis in all IRC citations under PL 4-24; however, when using the 1984 IRC edition, the changes in section numbers are incorporated herein and may be cited as the current citation. This principle applies to similar changes under the NMTIT and the citation under PL 4-24).

(d) § 40, Work Incentive Programs;

(e) § 44C, Residential Energy Credit, but terminates on December 31, 1985;

(f) § 44D, Nonconventional Source Fuel;

(g) § 44E, alcohol Used as Fuel;

(h) § 44F, Increasing Research Activities;

(i) §44G, Employee Stocks Ownership Plan; and

(j) §44H, Clinical Testing, Rare Disease

Drugs;

will be taxed, subject to the limitation, the full amount of the credit allowed.

(C) Limitations. The tax on (A) and (B) on this section may be waived if the taxpayer;

(a) can prove that the off-island investment is substantially benefiting business activities, or investments, for the productions of income in the Commonwealth, or

(b) has derived no tax benefits

Section 4.1707.1. Floor Exclusion.

(A) The floor exclusion from gross income is the lesser of;

(a) individual taxpayers' gross income from sources within the Commonwealth, or

(b) The amount of \$3,333.33 or \$6,666.67 in the case of a married couple filing a joint return. The \$6,666.67 may be in the combination such that one spouse is making \$5,000.00 and the other is making \$1,666.67, so long as combined income will not exceed the \$6,666.67. A married couple filing a separate return will each qualify to take the lesser of §§(A)(a) or (b) of this section.

(B) Individuals may file Form W-4 prior to commencement of work or January 1, 1985, for existing employment, to be able to qualify for the floor exclusion, or the exemption from withholding tax and income tax under NMTIT.

(c) The floor exclusion terminates on the earlier of;

(a) June 1, 1985, or

(b) when a taxpayer exceeds the floor exclusion of \$3,333.33 for individuals or \$6,666.67 in a case of a married couple filing a joint return on their 1985 taxable year gross income. When such is the case, the full amount is subject to tax.

Section 4.1708.1. Tax Relief

(A) Every person subject to the NMTIT is allowed a 95% rebate with respect to taxes paid on income deriving from sources within the Commonwealth in excess of taxes imposed under 4 CMC Chapters 2 and 3, §2202(f) and Public Law 4-14 whichever are applicable. The rebate is obtained by filing a form to be prescribed by the Commissioner (DOF), which will be filed at the end of the taxable year. In any case, and in no circumstances whatsoever, will the 95% rebate be advanced or taken in advance during the taxable year. The rebate procedure is illustrated on 4.1709.1.(A),

(B) In the event of any shortfall of the rebate requirement, the Chief of Revenue and Taxation shall immediately report in writing the conditions of the shortfall to the Commissioner (DOF). The Commissioner (DOF) upon approval, shall cause to have the proper amount of shortfall be paid from the General Fund.

(C) In the event of any potential surplus from the special Rebate Trust Account, the Chief of Revenue and Taxation shall immediately report to the Commissioner (DOF) for disposition.

(D) The rebate, upon review and approval for payment, may be made within forty-five (45) days after April 15 of each year for most individuals, and forty-five (45) days after a return is file for all other taxpayers.

(a) Rebate request filed on time, on the due date of the return, and subject to audit, will not be rebated until the return is cleared from audit at such time the rebate will be processed for payment.

(b) Where the Commissioner (DOF) reasonably determines there may be fraud in a tax return filed, the Commissioner may delay payment of the rebate.

(E) The statute of limitation for a rebate is subject to the provision of 4 CMC §1809(a)(3).

Section 4.1709.1 Relief from Double Taxation

(A) The non-refundable credit when applicable under this section relieves the taxpayer from paying two income taxes on the same income. The taxpayer shall not deduct the credit as business deduction when determining tax liability under NMTIT. The taxpayer is supposed to pay the greater, or whichever is higher of;

(a) the sum of amounts due and payable
under:

- (i) 4 CMC Chapter 2 and/or 3,
- (ii) 4 CMC 2202(f), and
- (iii) Public Law 4-14, whichever are

applicable; or

(b) 4 CMC Chapter 7 (NMTIT).

Paying the higher of the taxes due under §§ (a) or (b) above satisfies the other which is equivalent to taking the non-refundable credit under this section. For taxpayers filing Form 500, this information will be disclosed on the form.

(Example 1. Taxpayer H is expected to have gross income of \$20,000 with a total of 4 personal exemptions or allowances, filing a joint return and is on a biweekly payroll schedule. H will be making about \$769.23 biweekly (\$20,000/26 pay periods). H's comparative withholding tax is:

	<u>Chapter 2</u> <u>(WAGE AND SALARIES)</u>	<u>Chapter 7</u> <u>(NMTIT)</u>
BIWEEKLY INCOME	\$769.23	\$769.23
WITHHOLDING TAX	38.46	71.00

H's withholding tax on a biweekly basis is \$71.00. The employer would have to deduct the \$71.00 from H's payroll check. At the close of the taxable year, H prepares his 1040CM and determines the following:

	<u>Chapter 2</u>	<u>Chapter 7</u>
Gross Income	\$20,000.00	\$20,000.00
Less: Personal Exemptions	-0-	<u>(4,000.00)</u>
Taxable Income	<u>\$20,000.00</u>	<u>\$16,000.00</u>
Calculated Tax	1,000.00	1,746.00
Tax Actually Paid (W-2)	-0-	1,846.00
Less: Refund		<u>(100.00)</u>
Balance After Refund		1,746.00
Less: Non-refundable Credit		<u>(1,000.00)</u>
Amount Subject to Rebate		746.00
Less: 5% (\$746x5%)		<u>(37.30)</u>
Amount of Rebate		<u>\$ 708.70</u>

Example 2. The same with Example 1 (Taxpayer J) but with a total of 14 allowances or personal exemptions

	<u>Chapter 2</u>	<u>Chapter 7</u>
Biweekly Withholding Tax	\$769.23 38.46	\$769.23 11.31

s withholding tax on a biweekly basis is \$38.46 which is the tax under Chapter 2 and not under Chapter 7 (NMTIT) because the tax is greater under Chapter 2. Therefore, the non-refundable credit does not apply:

	<u>Chapter 2</u>	<u>Chapter 7</u>
GROSS INCOME	\$20,000.00	\$20,000.00
Less: Personal Exemptions	-0-	<u>14,000.00</u>
Taxable Income	<u>\$20,000.00</u>	<u>6,000.00</u>
Calculated Tax	1,000.00	294.00
Tax Actually Paid (W-2)	1,000.00	

The credit does not apply because Chapter 2 is satisfied or the excess credit under NMTIT is cancelled out.

(B) In all cases, no non-refundable credit under this section shall be allowed for taxes paid or accrued under 4 CMC Chapters 2 and 3, 4 CMC 2202(f), and Public Law 4-14, prior to January 1, 1985.

(C) Fiscal year taxpayers may elect to be calendar year taxpayers for purposes of NMTIT to coincide with the taxes imposed under 4 CMC Chapters 2 and 3 in comparing and for the purpose of paying the greater of the two. However, if the taxpayer elects to continue with the fiscal year accounting, the taxpayer shall determine the tax liability

(a) by comparing (A)(a) whichever is applicable or A(b) of this section and paying the greater of the two on a quarterly basis on the due dates provided under (b) below.

(b) notwithstanding the provisions of NMTIT 6154 and 6153, the following is a change of due dates for payments of estimated tax:

	<u>Individuals</u>	<u>Other Than Individuals</u>
First Quarter	April 30	April 30
Second Quarter	July 31	July 31
Third Quarter	October 31	October 31
Fourth Quarter	January 31	January 31

(c) all other fiscal year taxpayers which do not fall with the calendar quarter shall report and pay tax base on the following example:

Taxpayer K is a fiscal year taxpayer which ends on January 31 of each year. K may determine its tax liability in either of the two approaches illustrated in example 2 on § 4.1703.1(B).

K must estimate its next fiscal year income tax liability and allocate that amount monthly. For the first calendar quarter, for any given year, one twelve (1/12) is allocable from the prior fiscal year which will constitute the tax for January, and then add 2/12 or (1/6) of the estimated tax liability for the next fiscal year, the total amount shall constitute the first quarter report. This amount is compare with the Business Gross Revenue Tax due for the first quarter and K shall pay the higher of the two. The above due dates are applicable. This is applicable to individuals too.

Section 4.1710.1. Tax on Overpayments.

(A) Except for;

- (i) withholding tax,
- (ii) estimated tax, and
- (iii) all other taxes at source

actually paid, for other overpayment arising from any excessive credits as a result of all available and allowable credits taken under the NMTIT (IRC), a separate, additional tax for such taxable year equal to the amount of such overpayment shall be imposed. These credits may be taken to the extent it "washes" out the tax liability. These credits include but are not limited to:

- (a) §22, Credit for the Elderly,
- (b) §901, Foreign Tax Credit,
- (c) §38(b)(1), Investment Credit, (§46(a)),
- (d) §41, Partial Credit for Political Contributions, (§24),
- (e) §44A, Credit for Child and Dependent Care Expenses; (§21),
- (f) §38(b)(2), Jobs Credit, (§52(a)).
- (g) §44C, Residential Energy Credit; (§23),
- (h) §43. Earned Income Credit; (§32)..
- (i) §40, Credit for Federal Tax on Special Fuels and Oils,
- (j) §852(b)(B)(4), Regulated Investment Company Credit, and

all other credits which reduce tax liabilities dollar for dollar, except for § (A)(i), (ii), and (iii) of this section

Section 4.1711.1. Foreign Sales Corporation

(A) Pursuant to 4 CMC §1711 AND §1902(b)(3), foreign sales corporations are exempt from taxation on exempt and nonexempt foreign trade income, investment income, and carrying charges. The NMTIT and P.L. 4-15 will control on the taxability of the income of foreign sales corporations.

Section 4.1818.1. Payment Deposit (Form 500)

(A) Payment Deposit Form 500 shall be used for 4 CMC Chapter 2 (wages and salaries tax), and 4 CMC Chapter 7 (NMTIT). For combined withholding taxes under \$3,000.00, a monthly deposit shall be made on the 15th day after the first (1st) and second (2nd) month of each quarter. The final payment for the quarter will be made on the last day of the fourth month. See §4.1709 (C)(b) for quarterly due dates. If the cumulative amount of withholding is equal to or exceeds \$3,000.00, in any given pay period, a deposit shall be made within 3 working days after the payday for which the withholding limit is met. This deposit will be made to the Division of Revenue and Taxation or its satellite office located at the Civic Center, Susupe, Tinian and Rota District Offices.

(Example 1. Taxpayer L has ten (10) employees which average in withholding taxes about \$125.00 per month. L would have to prepare a Form 500 and make a deposit of the \$125.00 on or before:

(i) the 15th day after the first month of the quarter; and

(ii) the 15th day after the second month of the quarter; and

(iii) the last day of the fourth month following the end of the quarter. Payment may be included with the Employer's Quarterly Withholding Tax Return with a copy of each deposit (Form 500) for the two prior months.)

(Example 2. Taxpayer M has 75 employees which average \$1,750.00 of withholding taxes, inclusive of Chapters 2 and 7, every pay period on a biweekly payroll period. M would have to prepare a Form 500 as follows:

(i) Biweekly pay period normally has two (2) paydays per month which is twice the amount \$1,750.00; the total withholding tax for the month is \$3,500.00. M would need to prepare a Form 500 and make a deposit within three (3) working days after the second payday.

(ii) For the month having three (3) paydays, the second payday will fall within the middle of the month at which time three (3) working days immediately after the payday, M would have to prepare and make a deposit on Form 500).

(B) Individuals whose employers are located outside of the Commonwealth, or are required to file and pay estimated tax may make monthly deposits on Form 500.

Section 1818.2. Special Rules for Trust Territory Citizens and Other Citizens

(a) All persons born in the Commonwealth who are citizens of the Trust Territory of the Pacific Islands on the day preceding the effective date of the Covenant, and who on that date are domiciled in the Commonwealth.

(b) All persons who are citizens of the Trust Territory of the Pacific Islands on the day preceding the effective date of the Covenant;

(1) who have been domiciled continuously in the Commonwealth for at least five (5) years immediately prior to the effective date of the Covenant, and

(2) who, unless under the age of 18, registered to vote with the Commonwealth Board of Election in the Commonwealth prior to January 1, 1975.

(B) All Other Citizens.

(a) All persons domiciled in the Commonwealth on the day preceding the effective date of the Covenant and have been domiciled five (5) years continuously in the Commonwealth beginning prior to January 1, 1974.

(C) All persons qualifying under §(A) and §(B) of this section may be treated for tax purposes as a resident of the Commonwealth, unless a minor, under 18, if:

(1) six months after reaching the age of 18 years, or

(2) six months after the effective date of the Covenant,

makes a declaration under oath before any Commonwealth Court, or any court of record in the Commonwealth, to become a resident or national of the Commonwealth of the Northern Mariana Islands.

Section 4.1818.3. Resident Defined.

(A) NMTIT §7701(b) define and govern residency. Additional provisions are found in NMTIT 935.

(B) For purposes of filing a return to the:

- (a) Commonwealth,
- (b) Guam, or
- (c) United States,

filing to the Commonwealth satisfies Guam, and the United States, or in any way applicable satisfies the other. The general rule is where you are a resident of on December 31, as provided by NMTIT § 935.

Section 4.1818.4. United States Agencies and Commonwealth Agencies.

(A) Wherever the NMTIT mentions an agency or administration of the United States for whatever purpose, it shall be construed to be applicable in the Commonwealth equal to its comparable agency or administration in the Commonwealth such as;

(a) United States Social Security Administration is the Northern Mariana Islands Social Security System,

(b) United States Office of Personnel Management Retirement System is the Northern Mariana Island Retirement Fund, or any government retirement program, and

(c) other identical agencies or administrations, and the payments or benefits deriving therefrom shall be treated accordingly such as (i) social security benefits, and (ii) retirement benefits.

Section 4.1818.5. Common-law Relationship

(A) For purposes of the NMTIT, common-law relationship is not recognized.

Section 4.1818.6. Forms and Returns

(A) The Commissioner (DOF) shall prescribe all necessary forms and returns for the implementation of the NMTIT. The forms and returns prepared by the Internal Revenue Service may be adopted and modified to suit the application thereof.

Section 4.1818.7. Application of Penalty and Interest

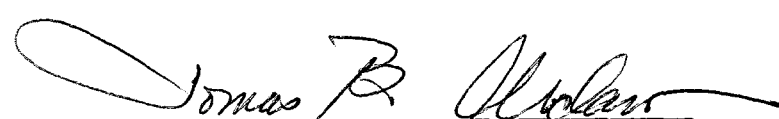
The provisions of § 4.1709.1(A) also determine the applicable penalty and interest. If § 4.1709.1(A)(a) is higher than § 4.1709.1(A)(b), the applicable penalty and interest under the law for taxes on § 4.1709.1(A)(a) will be applied.

However, if an employee fail to make withholding payment deposit as required by § 4.1818.1(A) of this regulation, and fail to file a quarterly return (OS-3705), the sum of all withholding taxes will be computed with the applicable penalty and interest charges under 4 CMC Chapter 7, and 8 separately, and the greater of the Chapter 7 or 8 will be applied.

Section 4.1818.8. Effective Date. The effective date of this regulation shall be January 1, 1985.

APPROVED: _____


PEDRO P. TENORIO
Governor


TOMAS B. ALDAN
Director of Finance

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SAIPAN, CM 96950

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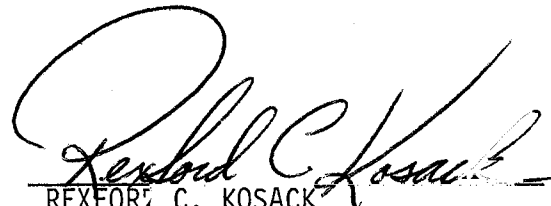
REXFORD C. KOSACK
ATTORNEY GENERAL

PUBLIC NOTICE

All corporations organized for profit under Commonwealth law and all nonprofit corporations must annually file an exhibit of their affairs as of December 31 on a form provided by the Registrar by April 1st of the following year. Section 5.4 and 5.5 of the Regulations on Corporations, Territorial Register, Vol. 1 No. 1 - July 15, 1974. If a corporation has failed or neglected, for a period of two years in succession, to file an annual exhibit the Registrar may disincorporate the corporation after providing notice of such intention by mailing notice to the corporation and by publishing notice of such intention. Section 6.2 of the Regulations on Corporations.

Over 200 corporations have failed to file an annual exhibit for a period of two years in succession. A notice to this effect was mailed to each one. Several immediately filed updated exhibits. The remainder failed to reply at all. Those corporations will be dissolved by this notice if an annual exhibit is not filed prior to July 1, 1985. The following is a list of those corporations.

DATED: April 15, 1985


REXFORD C. KOSACK
Attorney General

DOMESTIC CORPORATIONS

ABC CORPORATION

ALI SHAMILAN INC.

AMERICA UNITED BANK CORPORATION

AMERICAN INTERNATIONAL KNITTERS CORP.

ASSOCIATED INSURANCE UNDERWRITERS (ROTA), INC.

AUTO CALESSA SHUTTLE SERVICES, INC.

B & F INTERNATIONAL CORPORATION

BLANCO VENDE, LTD.

CHALAN KANOA BEACH CLUB CORPORATION

COMMERCIAL CREDIT BANK OF THE
NORTHERN MARIANAS, INC.

COMMONWEALTH EXAMINER, INC.

COMMONWEALTH FUNDING CORPORATION OF CALIFORNIA, INC.

COMMONWEALTH INVESTMENT & DEVELOPMENT INC.

COMMONWEALTH PROPERTIES CORPORATION

COMMUNICATIONS CORPORATION

CONSTRUCTION AND MATERIAL SUPPLY, INC.

DHL INTERNATIONAL SAIPAN, INC.

D & T INC.

E'SAIPAN MOTORS, INC.

E'SUZUKI, INC.

E'SAIPAN WHOLESALERS, INC.

EMPLOYMENT CONSULTANTS, INC.

FAMILY SHOE CENTER, INC.

FCB LIMITED

FIRST BANK OF NORTH AMERICA, LIMITED

FIRST FINANCIAL BANK AND TRUST COMPANY, INC.

FIRST LIBERTY BANK AND TRUST CORPORATION

GK2 INC.

GARAPAN ENTERPRISES, INC.

GOLD BARON (SAIPAN), INC.

GOLDEN LOUNGE, INC.

GREENFIELD IMPORTS, INC.

GUERRERO BROS. INC.
H & G ASSOCIATE BROKERS, INC.
H.O. LEE, INC.
HAFA ADAI CORPORATION
HALIMUYAK DIVERSIFIED, INC.
HAM H. CORPORATION
HERMAN'S FOOD SERVICES, INC.
HERMAN'S MODERN BAKERY, INC.
HESA GLOBAL INVESTMENT LTD.
HUNT LTD.
IDENCOR, INC.
INTERNATIONAL DEVELOPMENT INDUSTRY (TINIAN), INC.
INTERNATIONAL HUNTING AND FISHING CORP. SAIPAN
INTER HOLDING INCORPORATED
ISLAND BANK OF COMMERCE, LTD.
ISLAND CONSTRUCTION COMPANY, INC.
ISLAND DISTRIBUTION AND SUPPLY, INC.
J & L INDUSTRIAL, LTD.
J.T ASSOCIATES, INC.
JAPAN-PACIFIC (SAIPAN) CONSTRUCTION, LTD.
JAVES, INC.
JEANS HEADQUARTERS, INC.
JIN TAI CORPORATION
JO'S ENTERPRISES, INC.
K. ENTERPRISES, LTD.
K-J GENERAL CORPORATION
K & J TRADING, INC.
KAZUKO - TEI, INC.
LEE H. CORPORATION
LEE'S CORPORATION
LEISURE ENTERPRISE CO., LTD.
LOMAR (CNMI), INC.
LOVE BUS, INC.
MARCAL, INC.

MARIANA COMMONWEALTH WING, INC.
MARIANAS COMMERCIAL BANK, INC.
MARIANAS GENERAL CORPORATION
MARIANAS AND MASTRO ENTERPRISE CORPORATION
MARIANAS MARINE RESOURCES, INC.
MARIANAS NATIONAL BANK, INC.
MARIANAS PACIFIC FISHING, INC.
MARIANAS SEAFOOD COMPANY, INC.
MARIANAS TROPICAL BANK, INC.
MARQUISE ENTERPRISES CORPORATION
MARKETING & COMMUNICATIONS ASSOCIATION, INC.
MATUWAN INVESTMENTS INC.
MEDIA CARRIERS, INC.
MICRONESIAN YACHTS CO., LTD.
N & N CORPORATION
NOA NOA KONA, INC.
NORTH SHORE DEVELOPMENT COMPANY, LTD.
NORTH SHORE PROPERTY COMPANY, LTD.
NORTHERN MARIANA MARINE DEVELOPMENT CORP.
NORTHERN MARIANAS BOXING CLUB
NORTHERN MARIANAS EQUIPMENT CORPORATION
NORTHERN MARIANAS PHARMACY, INC.
OLEAI INDUSTRIES CORPORATION
ORIENTAL DEVELOPMENT LTD.
P G S INTERNATIONAL SAIPAN, INC.
PACIFIC COMMONWEALTH BANK & TRUST CORP.
PACIFIC COMMUNICATIONS LEASING, INC.
PACIFIC IMPORT/EXPORT, INC.
PACIFIC INDEMNITY CORP.
PACIFIC WESTERN CORPORATION
PALAMA AMATAU CLAN CORPORATION
POLY DIVERSIFIED, LTD.
PLANNED INVESTMENTS COMPANY, INC.
PUBLIC INSURANCE COMPANY, INC.
RRR NGF & ASSOCIATES, INC.

RONALD F. LEMON, INC.
ROTA COCONUT VILLAGE CORPORATION
S C L CORPORATION
S.T. CORPORATION
SAIPAN CATTLE INCORPORATED
SAIPAN FUTURE EXCHANGE, LTD.
SAIPAN HAUOLI, LTD.
SAIPAN INTERNATIONAL CORPORATION
SAIPAN INTERNATIONAL TRUST COMPANY, INC.
SAIPAN LAND CORPORATION
SAN ROQUE BEACH DEVELOPMENT COMPANY, LTD.
SANWA CONSTRUCTION (WESPAC) LTD.
SOUPAC ROTA ENTERPRISES CO., INC.
SOUTH PACIFIC DEVELOPMENT CORPORATION
STANDARD GROUP CORPORATION
SUNRISE CORPORATION
TA HO CORPORATION
TAI MARIANAS GARMENT MFG. LTD.
TAIPAN FARMING CORPORATION
TAIPAN, INC.
TAIWAN DENKI ELECTRICAL SHOP, INC.
TINIAN ENTERPRISE, INC.
TOUCHE ROSS & CO. LTD.
TRAVEL UNLIMITED CORPORATION
TROPICAL DEVELOPMENT CO., INC.
TRUST COMPANY OF THE PACIFIC LTD.
TUMON INTERNATIONAL LTD.
UNITED SINO OCEANIC HOLDING CORPORATION
UNITY INVESTMENT CORPORATION
VIEWN TASI LIMITED
WESTERN PACIFIC BANK, LTD.
WESTERN PACIFIC INTERNATIONAL, INC.
WESTERN SECURITY BANK, LTD.
WINFULAND INC.
WORLD RESEARCH COMPANY, LTD.
WORLDWIDE SHIPPING SERVICES, INC.
WUSHIN CORPORATION

FOREIGN CORPORATION

AIRCALL OF GUAM, INC.
AMERICAN SAVINGS AND LOAN ASSOCIATION
CONTINENTAL INSURANCE COMPANY
GUAM CATHAY INTERNATIONAL CORPORATION
HEMISPHERE CONTRACTORS AND DEVELOPERS, INC.
JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY
K. SADHWANI'S INC.
MARUYAMA & ASSOCIATES, LTD. GUAM
PACIFIC GUAM MANILA CONSTRUCTION AND
DEVELOPMENT CORPORATION
RELIANCE INSURANCE COMPANY
SHIMIZU CONSTRUCTION CO., INC.
SOUTH PACIFIC ISLAND AIRWAYS
SUMITOMO CORPORATION
TURNER INTERNATIONAL (MICRONESIA), INC.
WESTERN PACIFIC CONSOLIDATED, INC.

NON-PROFIT CORPORATIONS

ARTS MARIANAS, INC.

BISHOP OF GUAM

COMMONWEALTH MILITARY RETENTION AREA
LAND OWNERS ASSOCIATION

IGLESIA NI CRISTO

INNOVATIVE EDUCATION SERVICES, INC.

KOREAN BUSINESSMAN'S ASSOCIATION OF SAIPAN

LADIES, SEVEN AND ELEVEN ASSOCIATION

MICRONESIA COMMUNICATION ACTION DIRECTIONS,
ORGANIZATION, INC.

NORTHERN MARIANA ISLANDS CHARTER OF THE
AMERICAN NATIONAL RED CROSS

NORTHERN MARIANAS COLLEGE

NORTHERN MARIANAS SOCIETY OF
PROFESSIONAL CONSULTANTS, INC.

PROVINCE OF ST. MARY OF THE CAPUCHIN
ORDER WITH MICRONESIA

SAIPAN TEACHERS ASSOCIATION

WESTERN PACIFIC FOUNDATION OF OTOLGY

PARTNERSHIP

ELAYADA & CASTRO CONSTRUCTION COMPANY

JUAN C. TENORIO PARTNERSHIP

SAIPAN AUTO SUPPLY CO.

SEA COVE RESTAURANT AND BAR

SOUTH COAST REALTY

TENORIO AND KIM ASSOCIATE

UNITRY TRADE SERVICES COMPANY

VECA PACIFIC

OFF SHORE BANKING

ASIAN COMMERCE BANK LTD.

REPUBLIC BANK OF COMMERCE LIMITED

MERCHANTS CREDIT BANK LIMITED

NORTH AMERICAN CHARTERED BANK

COMMERCIAL CHARTERED BANK LIMITED

ASIAN CREDIT BANK LIMITED

NORTH WESTERN CHARTERED BANK LIMITED

NORTH WESTERN BANK OF COMMERCE LIMITED

FIRST NORTH WESTERN BANK LIMITED

FIRST REPUBLIC BANK LIMITED

DOMINION CHARTERED BANK LTD.

FIRST FIDELITY BANK LIMITED

ROYAL CHARTERED BANK LIMITED