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Duty Drawback Manager
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Job Description

The *Duty Drawback Manager* at Sony Technology Center manages duty (tax on imports) refund programs for exported products which were previously imported or which contain imported material. The duty drawback manager ensures that Sony receives all refunds to which it is entitled under the law and keeps records to document Sony's compliance with government regulation of imported and exported parts and products. Duty drawback is part of the accounting department.

CONCEPT: Percent

Math in high school...if I were to do it all over again, I think I would have put more emphasis on it. We do use math on a daily basis. Duty is calculated using math. If we import a product at a value of \$10.00, if the product has a five percent duty rate, then we must multiply the duty rate times the values and that will give us the duty paid. That is a very simple aspect, but we are looking at millions of dollars, so the numbers that we have are very big. We use a lot of very basic math concepts. Often the ones you forget are the basics-- multiplication, a lot of percentages, a lot of division--a lot of basic math concepts, but in very large numbers.

I do write out equations...trying to find X, the basic algebra where X equals or putting X on one side of the equation, if I'm trying to find a missing value. Maybe I have the duty rate of a product, and I have the duty paid. By dividing the duty paid by the duty rate, I can find the value.

I may want to figure out what the value, the imported value is on a product to see variation. It may be to see variation in the import pricing because import pricing can change over time, and it's important for us to identify if we see fluctuations and changes to ensure that what duty we're claiming is correct. Too much fluctuation isn't good. That shouldn't occur, so our check systems by insuring consistency, assist us in U.S. Customs compliance.

Because if you showed too much variation -- It shows us something may be wrong, Why is the company importing something at several different varied prices? Generally speaking, you have one price for a certain time period. Of course, there are fluctuations in yen [Japanese currency, or money], in different international currencies. But at least if we identify if there is consistency or inconsistencies and then we can find out if there is an answer. If there's an answer, then it's fine.

CONCEPT: International trade and tariffs

Sony's a global company, and we purchase and sell our product all over the world from southeast Asia to Europe, South America— everywhere in the world, and therefore it's important for us to have a department which will support that activity and also keep records for U.S. Customs, compliance, government regulation, et cetera.

Duty is a tax that the U. S. government places on imported products. It could be parts of a television. It could be the television itself. [Other countries also impose duties on imported products.]

U.S. record keeping requirements are very, very strict and if a company like Sony is found to not keep records to justify their actions or what duty that was paid, because it's usually done on an informed compliance basis, if Sony does not keep records to U.S. Customs' requirements, we may lose our edge in the market because we will not be able to import goods. Customs will stop our activity.

Informed compliance is a phrase that is used by U.S. Customs. They are expecting that each company is using informed compliance in all of their activities, meaning that they believe to know what is the right thing to do. Customs does not check every transaction. They trust that you know the right thing to do; thus informed compliance, compliance to U. S. Customs regulations.

WORK SKILLS: Getting information

The number one thing that I look for when I'm hiring someone is their people skills because it's very important that you have the skills to talk to people and find out what you need to know. I believe that everyone has the ability to learn anything in this world, but if you have the ability to find the answers to things you want, then you will succeed.

Well, I spend 80 percent of my time or so dealing with other divisions within Sony, and my people skills are very important and my staff also deals with these people. So they need to have the skills to communicate to find the information that they need in order to do their jobs

WORK SKILLS: Responding to problems

My best people skills. I think that the best skills that I may have are to react quickly to a situation. If I'm given a problem, for example, a U.S. Customs problem, if I can react quickly, I think that I've done well. For example, this morning I received a phone call from U. S. Customs stating they received a draw-back claim that had misinformation. There were some numbers that were incorrect for importation and we need to correct them. So it was very important that I react quickly and call that person back and make sure that they know that I'm reacting quickly and therefore will save them time in their processes as well as showing to U.S. Customs that Sony wants to correct issues and reacts to things as soon as possible.

WORK SKILLS: Communication

I'd have to say that oftentimes we do have problems involving the documentation and information that we received from other groups within Sony, and oftentimes we are the ones who catch the errors after the fact. And it's too late, often, for the error to be corrected, but we still need to point it out to them. And that is an issue that can be quite problematic at times in dealing with different people because you want to point out that there is a problem, but you do not want to make them feel as if they're not doing their job either because you also depend upon these people for information. So what I found the best way to handle that is to be sure to put the problem in perspective as far as the situation, nothing personal involved. Ensure to only target the specific issue that is a problem and not generalize. And always saying thank you.

JOB/CAREER: Job overview

I work for Sony Electronics, Inc. and I am the duty draw-back manager in the Accounting Department. Duty draw-back is the refund of import duties on product that we have imported to the United States and then exported either as part of a manufactured product or in the same condition that it was imported.

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Well, Sony's a global company, and we purchase and sell our product all over the world from southeast Asia to Europe, South America— everywhere in the world, and therefore it's important for us to have a department which will support that activity and also keep records for U.S. Customs, compliance, government regulation, et cetera.

[I interact with people from] different divisions within Sony about their product, asking about their business, what they do, different changes in their business because any changes that are in the product groups affect what we do. If they manufacture a new product, we need to know about it and see if there's any eligibility for refund. That's one thing that's very important about duty draw-back is that U.S. Customs does not tell you that you are entitled to this money. So it's very important that we are aware of all of our opportunities and try to get them back.

JOB/CAREER: Typical day

Every day is different. I have several different projects that go on at once, and some of them may take up one day, but I may not look at it for a couple of weeks. Generally speaking I am answering questions of my staff. I am inquiring to groups about their product, asking questions.

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My average day generally starts around 8:00 and I arrive at the office and my first routine is to get my cup of coffee and that is a big part of my day. And usually while I'm drinking a cup of coffee, I turn my computer on and I check my e-mail and I check my phone mail to see if I have received messages from other departments, other locations. Oftentimes I do get messages early in the day because I'm on the West Coast and the East Coast is three hours ahead of time, so often I will receive messages in the morning. The mornings are my busiest because of the time difference. Then I will talk to my staff if they have any questions on different projects that they're doing. I assign projects to my staff.

I have four people that work for me and I assign them different projects. We have different projects that we receive duty refunds for. For example, National Association of Broadcasters. There is a conference every year and we import product to be at this conference for the show and then it's exported. The duty is paid on import, sometimes in excess of \$50,000 on duty on this product because it's very high-dollar value, and then we export the product and we make a claim to U.S. Customs for the duty that was paid on import. So I may have one person working on a project asking me questions on different documentation. They all look different, different invoices, et cetera.

JOB/CAREER: Background

I first thought that I was going to become a teacher. That was one of my aspirations, and I started going to college and found out that what I thought I wanted was not what I really wanted. So I decided to really go for something that I liked, take classes that I enjoyed. I wanted to enjoy my time in school. I did spend a lot of time in classes that I did not enjoy, and because I did not enjoy them, I didn't do that well in them. So, I did learn that it's important to find something that you do enjoy. And whatever job you may end up in is generally different than what you may have leaned in school or gone to school for. Because regardless of what your major in college is, the business changes. Everything changes. You go to medical school, what was medicine at the time you were in medical school could change by the time even you're out. Of course, you have the basis there for more learning, but things do change, especially in the business environment.

JOB/CAREER: Sony career

I wanted to work in a business environment to receive experience in the business world, and so I started to work as a temporary clerical employee ten years ago while I was still going to school, then I was hired as a permanent employee and I took advantage of Sony's educational reimbursement program and finished my education meanwhile learning on the job, which did assist me in being promoted and getting where I am today.

JOB/CAREER: Job satisfaction

The best part of my job would have to be the people I work with and having the day-to-day relationships with the people I work with and even though sometimes days are hard, overall the feeling of accomplishment in completing projects is a very good feeling.

Sony is constantly changing its business strategies and its business line, different products that we manufacture. Technology today is moving so quickly. We have many different projects that we may be working on and sometimes development of those programs is difficult. Receiving approval from U.S. Customs for certain programs that we may be implementing. Once approval is received, once the program is underway, there is a good feeling of accomplishment that you have completed a project with success and that project will yield a lot of revenue for Sony. And therefore, yes, I get paid.