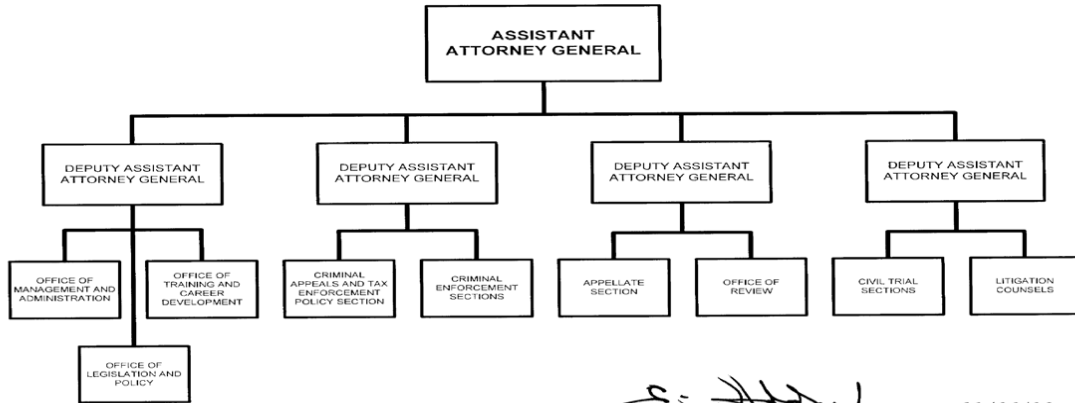



TAX DIVISION



The Principal or ranking Deputy is determined via an internal written designation by the Attorney General or other authorized official.

Approved by:  Date: 11/26/12
ERIC H. HOLDER, JR.
Attorney General

B. Summary of Requirements

Summary of Requirements

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	FY 2023 Request		
	Positions	Estimate FTE	Amount
2021 Enacted 1/	499	419	111,002
Total 2021 Enacted	499	419	111,002
2022 Continuing Resolution	499	451	111,002
Expected Change from FY 2022 CR	0	0	5,167
Total 2022 President's Budget	499	451	116,169
Base Adjustments			
Pay and Benefits	0	0	3,024
Domestic Rent and Facilities	0	0	-2,183
Other Adjustments	0	0	4
Total Base Adjustments	0	0	845
Total Technical and Base Adjustments	0	0	845
2023 Current Services	499	451	117,014
Program Changes			
Increases:			
Increased Enforcement	20	10	4,292
Subtotal, Increases	20	10	4,292
Total Program Changes	20	10	4,292
2023 Total Request	519	461	121,306
2022 - 2023 Total Change	20	10	5,137

^{1/} FY 2021 FTE is actual

Summary of Requirements

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2021 Enacted			FY 2022 President's Budget			FY 2023 Technical and Base Adjustments			FY 2023 Current Services		
	Positions	Actual FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
General Tax Matters	499	419	111,002	499	451	116,169	0	0	845	499	451	117,014
Total Direct	499	419	111,002	499	451	116,169	0	0	845	499	451	117,014
Balance Rescission			0			0			0			0
Total Direct with Rescission			111,002			116,169			845			117,014
Reimbursable FTE		0			0			0			0	
Total Direct and Reimb. FTE		419			451			0			451	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
Grand Total, FTE		419			451			0			451	
<i>Sub-Allotments and Direct Collections FTE</i>		32			31			0			31	

Program Activity	2023 Increases			2023 Offsets			2023 Request		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
General Tax Matters	20	10	4,292	0	0	0	519	461	121,306
Total Direct	20	10	4,292	0	0	0	519	461	121,306
Balance Rescission			0			0			0
Total Direct with Rescission			4,292			0			121,306
Reimbursable FTE		0			0			0	
Total Direct and Reimb. FTE		10			0			461	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
Grand Total, FTE		10			0			461	
<i>Sub-Allotments and Direct Collections FTE</i>		0			0			31	

FY 2023 Program Increases/Offsets by Decision Unit

Tax Division
 Salaries and Expenses
 (Dollars in Thousands)

Program Increases	Location of Description by	General Tax Matters				Total Increases			
		Positions	Agt./Atty.	Est. FTE	Amount	Positions	Agt./Atty.	Est. FTE	Amount
Increased Enforcement		20	14	10	4,292	20	14	10	4,292
Total Program Increases		20	14	10	4,292	20	14	10	4,292

Program Offsets	Location of Description by	General Tax Matters				Total Offsets			
		Positions	Agt./Atty.	Est. FTE	Amount	Positions	Agt./Atty.	Est. FTE	Amount
No Program Offsets									
Total Program Offsets									

Resources by Department of Justice Strategic Goal and Objective

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Strategic Goal and Strategic Objective	FY 2021 Enacted			FY 2022 President's Budget			FY 2023 Current		FY 2023 Increases		FY 2023 Offsets		FY 2023 Total Request		
	Direct & Reimb FTE	SubAllot /Dir Coll FTE	Direct Amount	Direct & Reimb FTE	SubAllot /Dir Coll FTE	Direct Amount	Direct & Reimb FTE	Direct Amount	Direct & Reimb FTE	Direct Amount	Direct & Reimb FTE	Direct Amount	Direct & Reimb FTE	SubAllot /Dir Coll FTE	Direct Amount
Goal 4 Ensure Economic Opportunity & Fairness for All 4.2 Combat Corruption, Financial Crime, and Fraud	419	32	111,002	451	31	116,169	451	117,014	10	4,292	0	0	461	31	121,306
Subtotal, Goal 4	419	32	111,002	451	31	116,169	451	117,014	10	4,292	0	0	461	31	121,306
TOTAL	419	32	111,002	451	31	116,169	451	117,014	10	4,292	0	0	461	31	121,306

Justifications for Technical and Base Adjustments

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	Positions	Estimate FTE	Amount
Pay and Benefits			
<p>1 <u>2023 Pay Raise - 4.6%</u> This request provides for a proposed 4.6 percent pay raise to be effective in January of 2023. The amount requested, \$2,695,000, represents the pay amounts for 3/4 of the fiscal year plus appropriate benefits (\$1,751,750 for pay and \$943,250 for benefits.)</p>	0	0	2,695
<p>2 <u>Annualization of 2022 Pay Raise</u> This pay annualization represents first quarter amounts (October through December) of the 2022 pay increase of 2.7 percent. The amount requested, \$522,000 represents the pay amounts for 1/4 of the fiscal year plus appropriate benefits.</p>	0	0	522
<p>3 <u>Changes in Compensable Days</u> The decreased cost for one compensable day in FY 2023 compared to FY 2022 is calculated by dividing the FY 2021 estimated personnel compensation \$217,770 and applicable benefits \$76,230 by 260 compensable days is -\$294,000.</p>	0	0	-294
<p>4 <u>Employees Compensation Fund</u> The -\$11,000 request reflects anticipated changes in payments to the Department of Labor for injury benefits under the Federal Employee Compensation Act.</p>	0	0	-11
<p>5 <u>Health Insurance</u> Effective January 2023, the component's contribution to Federal employees' health insurance increases by 2.9 percent. Applied against the 2022 estimate of \$4,056,000, the additional amount required is \$119,000</p>	0	0	119
<p>6 <u>Non-SES Awards</u> This request provides for annual Non SES Award pay adjustment of 1% of FY 2023 Pay Raise amount for 3/4 of the year, totaling \$13,000.</p>	0	0	13
<p>7 <u>Retirement - CSRS to FERS Conversion</u> Agency retirement contributions increase as employees under CSRS retire and are replaced by FERS employees. Based on U.S. Department of Justice Agency estimates, we project that the DOJ workforce will convert from CSRS to FERS at a rate of 0.8 percent per year, for both LEO and Non-LEO, based on the past 5 years of DOJ retirement data. The requested increase of \$10,000 is necessary to meet our increased retirement obligations as a result of this conversion.</p>	0	0	10
<p>8 <u>Retirement - FERS/FRAE Conversion Savings</u> Agency retirement contributions will decrease as new FERS RAE employees are hired and replace CSRS and regular FERS employees. Based on OMB Circular A-11 FERS RAE withholding rates, we project agency savings from employees hired after December 31, 2012 of 1.8 percent of salaries for Non-LEO employees and 1.7 percent of salaries for LEO employees in FY 2022, for a savings of \$-30,000.</p>	0	0	-30

E. Justifications for Technical and Base Adjustments

	Subtotal, Pay and Benefits	0	0	3,024
Domestic Rent and Facilities				
1 <u>Moves - Non-Recur</u> GSA requires all agencies to pay relocation costs associated with lease expirations. The amount, -\$2,183,000 requested is the non-recurrence of the move costs associated with new office relocations provided in the FY 2022 President's Budget.		0	0	-2,183
	Subtotal, Domestic Rent and Facilities	0	0	-2,183
Other Adjustments				
1 <u>Security Investigations</u> The transition of background security investigations from Office of Personnel Management (OPM) to Defense Counterintelligence and Security Agency (DCSA) has led to a reduction of currently implemented prices. The amount requested, \$4,000 represents the price per case times the anticipated number of cases.		0	0	4
	Subtotal, Other Adjustments	0	0	4
TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS		0	0	845

Crosswalk of 2021 Availability

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2021 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2021 Availability		
	Positions	Actual FTE	Amount	Positions	Actual FTE	Amount	Amount	Amount	Positions	Actual FTE	Amount
General Tax Matters	499	419	111,002	0	0	750	316	0	499	419	112,068
Total Direct	499	419	111,002	0	0	750	316	0	499	419	112,068
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			111,002			750	316	0			112,068
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		419			0					419	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		419			0					419	
<i>Sub-Allotments and Direct Collections FTE</i>		32								32	

Reprogramming/Transfers: Funds transferred in the GLA no-year account of \$750,000 for ALS funds.

Carryover: Funds carried over in the FY 2021 GLA no-year account of \$316,000 for ALS funds.

Recoveries/Refunds:

Crosswalk of 2022 Availability

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2022 President's Budget			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2022 Availability		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Amount	Amount	Positions	Est. FTE	Amount
General Tax Matters	499	451	116,169	0	0	0	0	0	499	451	116,169
Total Direct	499	451	116,169	0	0	0	0	0	499	451	116,169
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			116,169			0	0	0			116,169
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		451			0					451	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		451			0					451	
<i>Sub-Allotments and Direct Collections FTE</i>		31								31	

Reprogramming/Transfers:

Carryover:

Recoveries/Refunds:

Summary of Sub-Allotments and Direct Collections Resources

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Sub-Allotments and Direct Collections	2021 Actual			2022 Estimate			2023 Request			Increase/Decrease		
	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount
DEBT COLLECTION MANAGEMENT - 3%	31	32	8,725	31	31	8,725	31	31	8,725	0	0	0
Budgetary Resources	31	32	8,725	31	31	8,725	31	31	8,725	0	0	0

Obligations by Program Activity	2021 Actual			2022 Estimate			2023 Request			Increase/Decrease		
	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount
General Tax Matters	31	32	8,725	31	31	8,725	31	31	8,725	0	0	0
Budgetary Resources	31	32	8,725	31	31	8,725	31	31	8,725	0	0	0

Detail of Permanent Positions by Category

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Category	FY 2021 Enacted			FY 2022 President's Budget			FY 2023 Request					
	Direct Pos.	Reimb. Pos.	SubAllot-Dir Coll Pos.	Direct Pos.	Reimb. Pos.	SubAllot-Dir Coll Pos.	ATBs	Program Increases	Program Offsets	Total Direct Pos.	Total Reimb. Pos.	Total SubAllot-Dir Coll Pos.
Security Specialists (080)	1	0	0	1	0	0	0	0	0	1	0	0
Human Resources Management (0200-0260)	6	0	0	6	0	0	0	0	0	6	0	0
Clerical and Office Services (0300-0399)	20	0	1	20	0	1	0	0	0	20	0	1
Misc Admin & Prog (0301)	22	0	0	23	0	0	0	0	0	23	0	0
Accounting and Budget (500-599)	7	0	1	7	0	1	0	0	0	7	0	1
Paralegals / Other Law (900-998)	7	0	0	7	0	0	0	0	0	7	0	0
Attorneys (905)	377	0	29	377	0	28	0	14	0	391	0	28
Paralegal Specialist (0950)	44	0	1	44	0	1	0	0	0	44	0	1
Business & Industry (1100-1199)	2	0	0	1	0	0	0	0	0	1	0	0
Library (1400-1499)	1	0	0	1	0	0	0	0	0	1	0	0
Information Technology Mgmt (2210-2299)	12	0	0	12	0	0	0	0	0	12	0	0
Others	0	0	0	0	0	0	0	6	0	6	0	0
Total	499	0	32	499	0	31	0	20	0	519	0	31
Headquarters Washington D.C.	473	0	29	473	0	31	0	20	0	493	0	31
US Fields	26	0	3	26	0	0	0	0	0	26	0	0
Foreign Field	0	0	0	0	0	0	0	0	0	0	0	0
Total	499	0	32	499	0	31	0	20	0	519	0	31

Financial Analysis of Program Changes

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Grades	General Tax Matters				Total Program Changes	
	Program Increases		Program Decreases		Positions	Amount
	Positions	Amount	Positions	Amount		
GS-15	14	3,678	0	0	14	3,678
GS-11	6	614	0	0	6	614
Total Positions and Annual Amount	20	4,292	0	0	20	4,292
Lapse (-)	-10	-2,048	0	0	-10	-2,048
11.5 - Other personnel compensation		0		0		0
Total FTEs and Personnel Compensation	10	2,244	0	0	10	2,244
25.1 - Advisory and assistance services		2,048		0		2,048
Total Program Change Requests	10	4,292	0	0	10	4,292

Summary of Requirements by Object Class

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Object Class	FY 2021 Actual		FY 2022 President's Budget		FY 2023 Request		Increase/Decrease	
	Act. FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 - Full-time permanent	419	53,651	451	54,399	461	60,271	10	5,872
11.3 - Other than full-time permanent	0	4,728	0	5,696	0	6,874	0	1,178
11.5 - Other personnel compensation	0	1,699	0	1,695	0	2,059	0	364
<i>Overtime</i>	0	0	0	0	0	0	0	0
<i>Other Compensation</i>	0	0	0	0	0	0	0	0
11.8 - Special personal services payments	0	-6	0	0	0	0	0	0
Total	419	60,072	451	61,790	461	69,204	10	7,414
Other Object Classes								
12.1 - Civilian personnel benefits		19,560		20,600		21,012	0	412
13.0 - Benefits for former personnel		14		0		0	0	0
21.0 - Travel and transportation of persons		851		3,100		3,100	0	0
22.0 - Transportation of things		120		100		120	0	20
23.1 - Rental payments to GSA		11,442		13,059		7,474	0	-5,585
23.2 - Rental payments to others		553		750		650	0	-100
23.3 - Communications, utilities, and miscellaneous charges		2,303		2,537		2,300	0	-237
24.0 - Printing and reproduction		6		21		15	0	-6
25.1 - Advisory and assistance services		3,315		3,001		5,952	0	2,951
25.2 - Other services from non-federal sources		672		798		2,224	0	1,426
25.3 - Other goods and services from federal sources		3,625		3,312		3,427	0	115
25.4 - Operation and maintenance of facilities		616		568		564	0	-4
25.7 - Operation and maintenance of equipment		6,156		3,813		4,014	0	201
26.0 - Supplies and materials		463		430		500	0	70
31.0 - Equipment		825		107		750	0	643
32.0 - Land and structures		2		2,183		0	0	-2,183
Total Obligations		110,595		116,169		121,306	0	5,137
Net of:								
Unobligated Balance, Start-of-Year		-316		0		0	0	0
Transfers/Reprogramming		-750		0		0	0	0
Recoveries/Refunds		0		0		0	0	0
Balance Rescission		0		0		0	0	0
Unobligated End-of-Year, Available		881		0		0	0	0
Unobligated End-of-Year, Expiring		592		0		0	0	0
Total Direct Requirements		111,002		116,169		121,306		5,137
Reimbursable FTE								
Full-Time Permanent	0		0		0		0	0
<i>Sub-Allotments and Direct Collections FTE</i>	32		31		31		0	

TAX will continue to pay increased non-SES Awards at least 1% greater in FY 22 and FY 23.