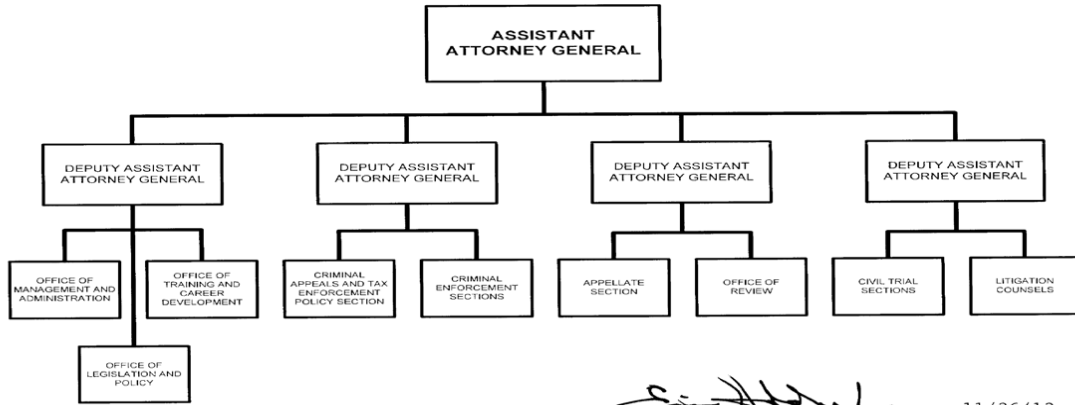



TAX DIVISION



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

## Summary of Requirements

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

|  | FY 2024 Request |              |                |
|--|-----------------|--------------|----------------|
|  | Positions       | Estimate FTE | Amount         |
| <b>2022 Enacted 1/</b>                         | <b>499</b>      | <b>432</b>   | <b>116,169</b> |
| Supplemental - Ukraine Response - FY 2022      | 0               | 0            | 655            |
| <b>Total 2022 Enacted with Supplemental 1/</b> | <b>499</b>      | <b>432</b>   | <b>116,824</b> |
| <b>2023 Enacted</b>                            | <b>523</b>      | <b>465</b>   | <b>122,148</b> |
| <b>Base Adjustments</b>                        |                 |              |                |
| Pay and Benefits                               | 0               | 10           | 6,869          |
| Other Adjustments                              | 0               | 0            | 12             |
| <b>Total Base Adjustments</b>                  | <b>0</b>        | <b>10</b>    | <b>6,881</b>   |
| <b>Total Technical and Base Adjustments</b>    | <b>0</b>        | <b>10</b>    | <b>6,881</b>   |
| <b>2024 Current Services</b>                   | <b>523</b>      | <b>475</b>   | <b>129,029</b> |
| <b>Program Changes</b>                         |                 |              |                |
| Increases:                                     |                 |              |                |
| Increased Tax Enforcement                      | 10              | 5            | 1,303          |
| Subtotal, Increases                            | 10              | 5            | 1,303          |
| <b>Total Program Changes</b>                   | <b>10</b>       | <b>5</b>     | <b>1,303</b>   |
| <b>2024 Total Request</b>                      | <b>533</b>      | <b>480</b>   | <b>130,332</b> |
| 2023 - 2024 Total Change                       | 10              | 15           | 8,184          |

<sup>1/</sup> FY 2022 FTE is actual

B. Summary of Requirements

### Summary of Requirements

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

| Program Activity                                 | FY 2022 Enacted |            |                | FY 2023 Enacted |            |                | FY 2024 Technical and Base Adjustments |           |              | FY 2024 Current Services |            |                |
|--|-----------------|------------|----------------|-----------------|------------|----------------|--|-----------|--------------|--------------------------|------------|----------------|
|  | Positions       | Actual FTE | Amount         | Positions       | Est. FTE   | Amount         | Positions                              | Est. FTE  | Amount       | Positions                | Est. FTE   | Amount         |
| General Tax Matters                              | 499             | 432        | 116,824        | 523             | 465        | 122,148        | 0                                      | 10        | 6,881        | 523                      | 475        | 129,029        |
| <b>Total Direct</b>                              | <b>499</b>      | <b>432</b> | <b>116,824</b> | <b>523</b>      | <b>465</b> | <b>122,148</b> | <b>0</b>                               | <b>10</b> | <b>6,881</b> | <b>523</b>               | <b>475</b> | <b>129,029</b> |
| Balance Rescission                               |                 |            | 0              |                 |            | 0              |  |           | 0            |                          |            | 0              |
| <b>Total Direct with Rescission</b>              |                 |            | <b>116,824</b> |                 |            | <b>122,148</b> |  |           | <b>6,881</b> |                          |            | <b>129,029</b> |
| Reimbursable FTE                                 |                 | 0          |                |                 | 0          |                |  | 0         |              |                          | 0          |                |
| <b>Total Direct and Reimb. FTE</b>               |                 | <b>432</b> |                |                 | <b>465</b> |                |  | <b>10</b> |              |                          | <b>475</b> |                |
| Other FTE:                                       |                 |            |                |                 |            |                |  |           |              |                          |            |                |
| LEAP   |                 | 0          |                |                 | 0          |                |  | 0         |              |                          | 0          |                |
| Overtime   |                 | 0          |                |                 | 0          |                |  | 0         |              |                          | 0          |                |
| <b>Grand Total, FTE</b>                          |                 | <b>432</b> |                |                 | <b>465</b> |                |  | <b>10</b> |              |                          | <b>475</b> |                |
| <i>Sub-Allotments and Direct Collections FTE</i> |                 | 29         |                |                 | 24         |                |  | 0         |              |                          | 24         |                |

| Program Activity                                 | 2024 Increases |          |              | 2024 Offsets |          |          | 2024 Request |            |                |
|--|----------------|----------|--------------|--------------|----------|----------|--------------|------------|----------------|
|  | Positions      | Est. FTE | Amount       | Positions    | Est. FTE | Amount   | Positions    | Est. FTE   | Amount         |
| General Tax Matters                              | 10             | 5        | 1,303        | 0            | 0        | 0        | 533          | 480        | 130,332        |
| <b>Total Direct</b>                              | <b>10</b>      | <b>5</b> | <b>1,303</b> | <b>0</b>     | <b>0</b> | <b>0</b> | <b>533</b>   | <b>480</b> | <b>130,332</b> |
| Balance Rescission                               |                |          | 0            |              |          | 0        |              |            | 0              |
| <b>Total Direct with Rescission</b>              |                |          | <b>1,303</b> |              |          | <b>0</b> |              |            | <b>130,332</b> |
| Reimbursable FTE                                 |                | 0        |              |              | 0        |          |              | 0          |                |
| <b>Total Direct and Reimb. FTE</b>               |                | <b>5</b> |              |              | <b>0</b> |          |              | <b>480</b> |                |
| Other FTE:                                       |                |          |              |              |          |          |              |            |                |
| LEAP   |                | 0        |              |              | 0        |          |              | 0          |                |
| Overtime   |                | 0        |              |              | 0        |          |              | 0          |                |
| <b>Grand Total, FTE</b>                          |                | <b>5</b> |              |              | <b>0</b> |          |              | <b>480</b> |                |
| <i>Sub-Allotments and Direct Collections FTE</i> |                | 0        |              |              | 0        |          |              | 24         |                |

**FY 2024 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 Tax Enforcement      |                            | 10                  | 10         | 5        | 1,303        | 10              | 10         | 5        | 1,303        |
| <b>Total Program Increases</b> |                            | <b>10</b>           | <b>10</b>  | <b>5</b> | <b>1,303</b> | <b>10</b>       | <b>10</b>  | <b>5</b> | <b>1,303</b> |

| 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           |                            |                     |            |          |        |               |            |          |        |
| <b>Total Program Offsets</b> |                            |                     |            |          |        |               |            |          |        |

**Resources by Department of Justice Strategic Goal and Objective**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

| Strategic Goal and Strategic Objective   | FY 2022 Enacted    |                | FY 2023 Enacted    |                        |                | FY 2024 Current Services |                | FY 2024 Increases  |               | FY 2024 Offsets    |               | FY 2024 Total Request |                        |                |
|--|--------------------|----------------|--------------------|------------------------|----------------|--------------------------|----------------|--------------------|---------------|--------------------|---------------|-----------------------|------------------------|----------------|
|  | Direct & Reimb 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  |
| <b>Goal 1 Uphold the Rule of Law</b><br>1.1 Protect Our Democratic Institutions. | 432                | 116,824        | 465                | 24                     | 122,148        | 475                      | 129,029        | 5                  | 1,303         | 0                  | 0             | 480                   | 24                     | 130,332        |
| <b>Subtotal, Goal 1</b>  | <b>432</b>         | <b>116,824</b> | <b>465</b>         | <b>24</b>              | <b>122,148</b> | <b>475</b>               | <b>129,029</b> | <b>5</b>           | <b>1,303</b>  | <b>0</b>           | <b>0</b>      | <b>480</b>            | <b>24</b>              | <b>130,332</b> |
| <b>TOTAL</b>   | <b>432</b>         | <b>116,824</b> | <b>465</b>         | <b>24</b>              | <b>122,148</b> | <b>475</b>               | <b>129,029</b> | <b>5</b>           | <b>1,303</b>  | <b>0</b>           | <b>0</b>      | <b>480</b>            | <b>24</b>              | <b>130,332</b> |

### Justifications for Technical and Base Adjustments

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

|  | Positions | Estimate<br>FTE | Amount       |
|--|-----------|-----------------|--------------|
| <b>Pay and Benefits</b>  |           |                 |              |
| 1 <u>2024 Pay Raise - 5.2%</u><br>This request provides for a proposed 5.2 percent pay raise to be effective in January of 2024. The amount requested, \$3,418, represents the pay amounts for 3/4 of the fiscal year plus appropriate benefits (\$2,532 for pay and \$886 for benefits.)  | 0         | 0               | 3,418        |
| 2 <u>Annualization of 2023 Approved Positions</u><br>This provides for the annualization of 20 new positions approved in 2023. Annualization of new positions extends up to 3 years to provide entry level funding in the first year, with a 1 or 2-year progression to a journeyman level. For 2023 increases, this request includes an increase of \$2,156,000 for full-year payroll costs associated with these additional positions. | 0         | 10              | 2,156        |
| 3 <u>Annualization of 2023 Pay Raise</u><br>This pay annualization represents first quarter amounts (October through December) of the 2023 pay increase of 4.6%. The amount requested, \$898, represents the pay amounts for 1/4 of the fiscal year plus appropriate benefits (\$665 for pay and \$233 for benefits.)  | 0         | 0               | 898          |
| 4 <u>Changes in Compensable Days</u><br>The increased cost for one additional compensable day in FY 2024 compared to FY 2023. \$323,000 is required for one additional compensable day.  | 0         | 0               | 323          |
| 5 <u>Employees Compensation Fund</u><br>The -\$8,000 request reflects anticipated changes in payments to the Department of Labor for injury benefits under the Federal Employee Compensation Act.  | 0         | 0               | -8           |
| 6 <u>Health Insurance</u><br>Effective January 2024, the component's contribution to Federal employees' health insurance increases by 2.2 percent. Applied against the 2023 estimate of \$3,807, the additional amount required is \$82.   | 0         | 0               | 82           |
| <b>Subtotal, Pay and Benefits</b>  | <b>0</b>  | <b>10</b>       | <b>6,869</b> |
| <b>Other Adjustments</b>   |           |                 |              |
| 1 <u>Security Investigations</u><br>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, \$12,000 represents the price per case times the anticipated number of cases.   | 0         | 0               | 12           |
| <b>Subtotal, Other Adjustments</b>   | <b>0</b>  | <b>0</b>        | <b>12</b>    |
| <b>TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS</b>   | <b>0</b>  | <b>10</b>       | <b>6,881</b> |

### Crosswalk of 2022 Availability

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

| Program Activity                                 | FY 2022 Enacted |            |                | Reprogramming/Transfers |            |            | Carryover  | Recoveries/Refunds | FY 2022 Availability |            |                |
|--|-----------------|------------|----------------|-------------------------|------------|------------|------------|--------------------|----------------------|------------|----------------|
|  | Positions       | Actual FTE | Amount         | Positions               | Actual FTE | Amount     | Amount     | Amount             | Positions            | Actual FTE | Amount         |
| General Tax Matters                              | 499             | 432        | 116,824        | 0                       | 0          | 500        | 881        | 0                  | 499                  | 432        | 118,205        |
| <b>Total Direct</b>                              | <b>499</b>      | <b>432</b> | <b>116,824</b> | <b>0</b>                | <b>0</b>   | <b>500</b> | <b>881</b> | <b>0</b>           | <b>499</b>           | <b>432</b> | <b>118,205</b> |
| Balance Rescission                               |                 |            | 0              |                         |            | 0          | 0          | 0                  |                      |            | 0              |
| Total Direct with Rescission                     |                 |            | 116,824        |                         |            | 500        | 881        | 0                  |                      |            | 118,205        |
| Reimbursable FTE                                 |                 | 0          |                |                         | 0          |            |            |                    |                      | 0          |                |
| Total Direct and Reimb. FTE                      |                 | 432        |                |                         | 0          |            |            |                    |                      | 432        |                |
| Other FTE:                                       |                 |            |                |                         |            |            |            |                    |                      |            |                |
| LEAP FTE   |                 | 0          |                |                         | 0          |            |            |                    |                      | 0          |                |
| Overtime   |                 | 0          |                |                         | 0          |            |            |                    |                      | 0          |                |
| Grand Total, FTE                                 |                 | 432        |                |                         | 0          |            |            |                    |                      | 432        |                |
| <i>Sub-Allotments and Direct Collections FTE</i> |                 | 29         |                |                         |            |            |            |                    |                      | 29         |                |

**Reprogramming/Transfers:** Funds transferred in the GLA no-year account of \$500,000 for ALS

**Carryover:** Funds carried over in the FY 202 GLA no-year account of \$881,000 for ALS

**Recoveries/Refunds:**

### Crosswalk of 2023 Availability

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

| Program Activity                                 | FY 2023 Enacted |            |                | Reprogramming/Transfers |          |          | Carryover    | Recoveries/<br>Refunds | FY 2023 Availability |            |                |
|--|-----------------|------------|----------------|-------------------------|----------|----------|--------------|------------------------|----------------------|------------|----------------|
|  | Positions       | Est. FTE   | Amount         | Positions               | Est. FTE | Amount   | Amount       | Amount                 | Positions            | Est. FTE   | Amount         |
| General Tax Matters                              | 523             | 465        | 122,148        | 0                       | 0        | 0        | 1,761        | 0                      | 523                  | 465        | 123,909        |
| <b>Total Direct</b>                              | <b>523</b>      | <b>465</b> | <b>122,148</b> | <b>0</b>                | <b>0</b> | <b>0</b> | <b>1,761</b> | <b>0</b>               | <b>523</b>           | <b>465</b> | <b>123,909</b> |
| Balance Rescission                               |                 |            | 0              |                         |          | 0        | 0            | 0                      |                      |            | 0              |
| Total Direct with Rescission                     |                 |            | 122,148        |                         |          | 0        | 1,761        | 0                      |                      |            | 123,909        |
| Reimbursable FTE                                 |                 | 0          |                |                         | 0        |          |              |                        |                      | 0          |                |
| Total Direct and Reimb. FTE                      |                 | 465        |                |                         | 0        |          |              |                        |                      | 465        |                |
| Other FTE:                                       |                 |            |                |                         |          |          |              |                        |                      |            |                |
| LEAP FTE   |                 | 0          |                |                         | 0        |          |              |                        |                      | 0          |                |
| Overtime   |                 | 0          |                |                         | 0        |          |              |                        |                      | 0          |                |
| Grand Total, FTE                                 |                 | 465        |                |                         | 0        |          |              |                        |                      | 465        |                |
| <i>Sub-Allotments and Direct Collections FTE</i> |                 | 24         |                |                         |          |          |              |                        |                      | 24         |                |

**Reprogramming/Transfers:**

**Carryover:** Funds carried over in the FY 2023 GLA no-year account of \$1,761,000 for ALS funds.

**Recoveries/Refunds:**



**Summary of Sub-Allotments and Direct Collections Resources**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

| Sub-Allotments and Direct Collections | 2022 Actual                  |                              |              | 2023 Estimate                |                              |              | 2024 Request                 |                              |              | Increase/Decrease            |                              |          |
|---------------------------------------|------------------------------|------------------------------|--------------|------------------------------|------------------------------|--------------|------------------------------|------------------------------|--------------|------------------------------|------------------------------|----------|
|                                       | SubAllot-<br>Dir Coll<br>Pos | SubAllot-<br>Dir Coll<br>FTE | Amount       | SubAllot-<br>Dir Coll<br>Pos | SubAllot-<br>Dir Coll<br>FTE | Amount       | SubAllot-<br>Dir Coll<br>Pos | SubAllot-<br>Dir Coll<br>FTE | Amount       | SubAllot-<br>Dir Coll<br>Pos | SubAllot-<br>Dir Coll<br>FTE | Amount   |
| DEBT COLLECTION MANAGEMENT - 3%       | 31                           | 29                           | 8,725        | 24                           | 24                           | 7,040        | 24                           | 24                           | 7,040        | 0                            | 0                            | 0        |
| <b>Budgetary Resources</b>            | <b>31</b>                    | <b>29</b>                    | <b>8,725</b> | <b>24</b>                    | <b>24</b>                    | <b>7,040</b> | <b>24</b>                    | <b>24</b>                    | <b>7,040</b> | <b>0</b>                     | <b>0</b>                     | <b>0</b> |

| Obligations by Program Activity | 2022 Actual                  |                              |              | 2023 Estimate                |                              |              | 2024 Request                 |                              |              | Increase/Decrease            |                              |          |
|---------------------------------|------------------------------|------------------------------|--------------|------------------------------|------------------------------|--------------|------------------------------|------------------------------|--------------|------------------------------|------------------------------|----------|
|                                 | SubAllot-<br>Dir Coll<br>Pos | SubAllot-<br>Dir Coll<br>FTE | Amount       | SubAllot-<br>Dir Coll<br>Pos | SubAllot-<br>Dir Coll<br>FTE | Amount       | SubAllot-<br>Dir Coll<br>Pos | SubAllot-<br>Dir Coll<br>FTE | Amount       | SubAllot-<br>Dir Coll<br>Pos | SubAllot-<br>Dir Coll<br>FTE | Amount   |
| General Tax Matters             | 31                           | 29                           | 8,725        | 24                           | 24                           | 7,040        | 24                           | 24                           | 7,040        | 0                            | 0                            | 0        |
| <b>Budgetary Resources</b>      | <b>31</b>                    | <b>29</b>                    | <b>8,725</b> | <b>24</b>                    | <b>24</b>                    | <b>7,040</b> | <b>24</b>                    | <b>24</b>                    | <b>7,040</b> | <b>0</b>                     | <b>0</b>                     | <b>0</b> |

**Detail of Permanent Positions by Category**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

| Category                                 | FY 2022 Enacted |             |                        | FY 2023 Enacted |             |                        | FY 2024 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           | 0                      | 0               | 0                 | 0               | 20                | 0                 | 0                            |
| Misc Admin & Prog (0301)                 | 23              | 0           | 0                      | 23              | 0           | 0                      | 0               | 0                 | 0               | 23                | 0                 | 0                            |
| Accounting and Budget (500-599)          | 7               | 0           | 1                      | 7               | 0           | 0                      | 0               | 0                 | 0               | 7                 | 0                 | 0                            |
| Paralegals / Other Law (900-998)         | 7               | 0           | 0                      | 7               | 0           | 0                      | 0               | 0                 | 0               | 7                 | 0                 | 0                            |
| Attorneys (905)                          | 377             | 0           | 28                     | 395             | 0           | 23                     | 0               | 10                | 0               | 405               | 0                 | 23                           |
| Paralegal Specialist (0950)              | 44              | 0           | 1                      | 44              | 0           | 0                      | 0               | 0                 | 0               | 44                | 0                 | 0                            |
| Business & Industry (1100-1199)          | 1               | 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                      | 6               | 0           | 1                      | 0               | 0                 | 0               | 6                 | 0                 | 1                            |
| <b>Total</b>                             | <b>499</b>      | <b>0</b>    | <b>31</b>              | <b>523</b>      | <b>0</b>    | <b>24</b>              | <b>0</b>        | <b>10</b>         | <b>0</b>        | <b>533</b>        | <b>0</b>          | <b>24</b>                    |
| Headquarters Washington D.C.             | 473             | 0           | 31                     | 497             | 0           | 24                     | 0               | 10                | 0               | 507               | 0                 | 24                           |
| US Fields                                | 26              | 0           | 0                      | 26              | 0           | 0                      | 0               | 0                 | 0               | 26                | 0                 | 0                            |
| Foreign Field                            | 0               | 0           | 0                      | 0               | 0           | 0                      | 0               | 0                 | 0               | 0                 | 0                 | 0                            |
| <b>Total</b>                             | <b>499</b>      | <b>0</b>    | <b>31</b>              | <b>523</b>      | <b>0</b>    | <b>24</b>              | <b>0</b>        | <b>10</b>         | <b>0</b>        | <b>533</b>        | <b>0</b>          | <b>24</b>                    |

**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   | 10                  | 1,303        | 0                 | 0        | 10                    | 1,303        |
| <b>Total Positions and Annual Amount</b>                    | <b>10</b>           | <b>1,303</b> | <b>0</b>          | <b>0</b> | <b>10</b>             | <b>1,303</b> |
| Lapse (-)   | -5                  | -472         | 0                 | 0        | -5                    | -472         |
| 11.5 - Other personnel compensation                         |                     | 0            |                   | 0        |                       | 0            |
| <b>Total FTEs and Personnel Compensation</b>                | <b>5</b>            | <b>831</b>   | <b>0</b>          | <b>0</b> | <b>5</b>              | <b>831</b>   |
| 12.1 - Civilian personnel benefits                          |                     | 291          |                   | 0        |                       | 291          |
| 21.0 - Travel and transportation of persons                 |                     | 50           |                   | 0        |                       | 50           |
| 22.0 - Transportation of things                             |                     | 2            |                   | 0        |                       | 2            |
| 23.3 - Communications, utilities, and miscellaneous charges |                     | 41           |                   | 0        |                       | 41           |
| 25.2 - Other services from non-federal sources              |                     | 15           |                   | 0        |                       | 15           |
| 25.3 - Other goods and services from federal sources        |                     | 11           |                   | 0        |                       | 11           |
| 25.7 - Operation and maintenance of equipment               |                     | 1            |                   | 0        |                       | 1            |
| 26.0 - Supplies and materials                               |                     | 8            |                   | 0        |                       | 8            |
| 32.0 - Land and structures                                  |                     | 53           |                   | 0        |                       | 53           |
| <b>Total Program Change Requests</b>                        | <b>5</b>            | <b>1,303</b> | <b>0</b>          | <b>0</b> | <b>5</b>              | <b>1,303</b> |

### Summary of Requirements by Object Class

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

| Object Class  | FY 2022 Actual |                | FY 2023 Enacted |                | FY 2024 Request |                | Increase/Decrease |              |
|---|----------------|----------------|-----------------|----------------|-----------------|----------------|-------------------|--------------|
|   | Act. FTE       | Amount         | Direct FTE      | Amount         | Direct FTE      | Amount         | Direct FTE        | Amount       |
| 11.1 - Full-time permanent                                  | 432            | 53,807         | 465             | 58,300         | 480             | 62,874         | 15                | 4,574        |
| 11.3 - Other than full-time permanent                       | 0              | 6,079          | 0               | 6,874          | 0               | 6,874          | 0                 | 0            |
| 11.5 - Other personnel compensation                         | 0              | 1,754          | 0               | 2,224          | 0               | 2,224          | 0                 | 0            |
| <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              | -3             | 0               | 0              | 0               | 0              | 0                 | 0            |
| <b>Total</b>  | <b>432</b>     | <b>61,637</b>  | <b>465</b>      | <b>67,398</b>  | <b>480</b>      | <b>71,972</b>  | <b>15</b>         | <b>4,574</b> |
| <b>Other Object Classes</b>                                 |                |                |                 |                |                 |                |                   |              |
| 12.1 - Civilian personnel benefits                          |                | 20,686         |                 | 23,011         |                 | 24,675         | 0                 | 1,664        |
| 13.0 - Benefits for former personnel                        |                | 14             |                 | 0              |                 | 0              | 0                 | 0            |
| 21.0 - Travel and transportation of persons                 |                | 1,984          |                 | 2,400          |                 | 2,460          | 0                 | 60           |
| 22.0 - Transportation of things                             |                | 85             |                 | 120            |                 | 122            | 0                 | 2            |
| 23.1 - Rental payments to GSA                               |                | 7,462          |                 | 8,874          |                 | 8,874          | 0                 | 0            |
| 23.2 - Rental payments to others                            |                | 471            |                 | 650            |                 | 650            | 0                 | 0            |
| 23.3 - Communications, utilities, and miscellaneous charges |                | 2,838          |                 | 4,300          |                 | 2,048          | 0                 | -2,252       |
| 24.0 - Printing and reproduction                            |                | 10             |                 | 15             |                 | 15             | 0                 | 0            |
| 25.1 - Advisory and assistance services                     |                | 4,250          |                 | 4,700          |                 | 6,200          | 0                 | 1,500        |
| 25.2 - Other services from non-federal sources              |                | 684            |                 | 1,453          |                 | 429            | 0                 | -1,024       |
| 25.3 - Other goods and services from federal sources        |                | 4,214          |                 | 3,000          |                 | 3,025          | 0                 | 25           |
| 25.4 - Operation and maintenance of facilities              |                | 604            |                 | 600            |                 | 600            | 0                 | 0            |
| 25.6 - Medical care   |                | 0              |                 | 6              |                 | 6              | 0                 | 0            |
| 25.7 - Operation and maintenance of equipment               |                | 7,044          |                 | 6,184          |                 | 6,185          | 0                 | 1            |
| 26.0 - Supplies and materials                               |                | 690            |                 | 600            |                 | 610            | 0                 | 10           |
| 31.0 - Equipment  |                | 1,456          |                 | 598            |                 | 2,461          | 0                 | 1,863        |
| 32.0 - Land and structures                                  |                | 1,360          |                 | 0              |                 | 0              | 0                 | 0            |
| <b>Total Obligations</b>                                    |                | <b>115,489</b> |                 | <b>123,909</b> |                 | <b>130,332</b> | <b>0</b>          | <b>6,423</b> |
| <b>Net of:</b>  |                |                |                 |                |                 |                |                   |              |
| Unobligated Balance, Start-of-Year                          |                | -881           |                 | -1,761         |                 | 0              | 0                 | 1,761        |
| Transfers/Reprogramming                                     |                | -500           |                 | 0              |                 | 0              | 0                 | 0            |
| Recoveries/Refunds  |                | 0              |                 | 0              |                 | 0              | 0                 | 0            |
| Balance Rescission  |                | 0              |                 | 0              |                 | 0              | 0                 | 0            |
| Unobligated End-of-Year, Available                          |                | 1,761          |                 | 0              |                 | 0              | 0                 | 0            |
| Unobligated End-of-Year, Expiring                           |                | 955            |                 | 0              |                 | 0              | 0                 | 0            |
| <b>Total Direct Requirements</b>                            |                | <b>116,824</b> |                 | <b>122,148</b> |                 | <b>130,332</b> |                   | <b>8,184</b> |
| Reimbursable FTE  |                |                |                 |                |                 |                |                   |              |
| Full-Time Permanent   | 0              |                | 0               |                | 0               |                | 0                 | 0            |
| <i>Sub-Allotments and Direct Collections FTE</i>            | 29             |                | 24              |                | 24              |                | 0                 |              |

<sup>1/</sup> Non-SES/SL/ST Salary

58,583

62,833

<sup>2/</sup> Non-SES/SL/ST Award (FY 2023 = 3.7% of Salary, FY 2024 = 3.5% of Salary)

2,180

2,180