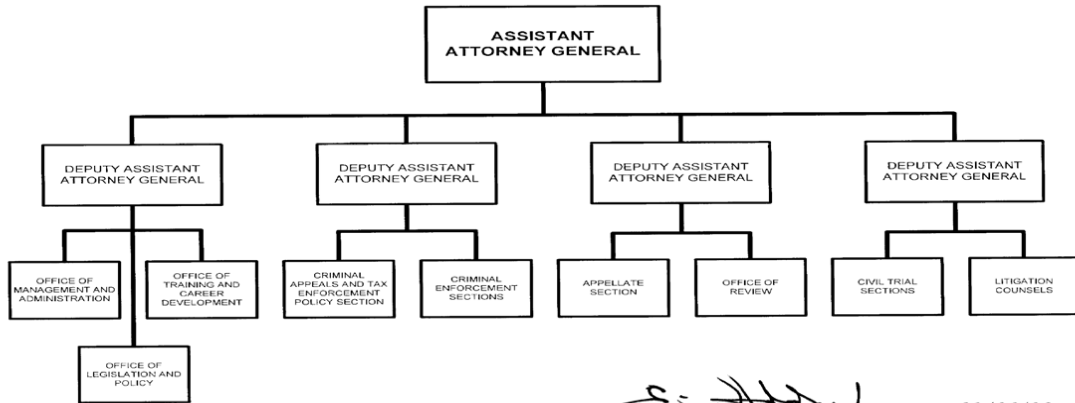



TAX DIVISION



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 2022 Request		
	Positions	Estimate FTE	Amount
2020 Enacted 1/	499	417	112,831
Total 2020 Enacted	499	417	112,831
2021 Enacted	499	451	111,002
Base Adjustments			
Pay and Benefits	0	0	2,460
Domestic Rent and Facilities	0	0	2,707
Total Base Adjustments	0	0	5,167
Total Technical and Base Adjustments	0	0	5,167
2022 Current Services	499	451	116,169
2022 Total Request	499	451	116,169
2021 - 2022 Total Change	0	0	5,167

^{1/} FY 2020 FTE is actual

B. Summary of Requirements

Summary of Requirements

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2020 Enacted			FY 2021 Enacted			FY 2022 Technical and Base Adjustments			FY 2022 Current Services		
	Positions	Actual FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
General Tax Matters	499	417	112,831	499	451	111,002	0	0	5,167	499	451	116,169
Total Direct	499	417	112,831	499	451	111,002	0	0	5,167	499	451	116,169
Balance Rescission			0			0			0			0
Total Direct with Rescission			112,831			111,002			5,167			116,169
Reimbursable FTE		0			0			0			0	
Total Direct and Reimb. FTE		417			451			0			451	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
Grand Total, FTE		417			451			0			451	
<i>Sub-Allotments and Direct Collections FTE</i>		25			31			0			31	

Program Activity	2022 Increases			2022 Offsets			2022 Request		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
General Tax Matters	0	0	0	0	0	0	499	451	116,169
Total Direct	0	0	0	0	0	0	499	451	116,169
Balance Rescission			0			0			0
Total Direct with Rescission			0			0			116,169
Reimbursable FTE		0			0			0	
Total Direct and Reimb. FTE		0			0			451	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
Grand Total, FTE		0			0			451	
<i>Sub-Allotments and Direct Collections FTE</i>		0			0			31	

Resources by Department of Justice Strategic Goal and Objective

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Strategic Goal and Strategic Objective	FY 2020 Enacted		FY 2021 Enacted			FY 2022 Current Services		FY 2022 Increases		FY 2022 Offsets		FY 2022 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
Goal 4 Promote Rule of Law, Integrity, and Good Government														
4.1 Uphold the rule of law and integrity in the proper administration of justice	417	112,831	451	31	111,002	0	0	0	0	0	0	0	0	0
Subtotal, Goal 4	417	112,831	451	31	111,002	0	0	0	0	0	0	0	0	0
TOTAL	417	112,831	451	31	111,002	0	0	0	0	0	0	0	0	0

Justifications for Technical and Base Adjustments

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	Positions	Estimate FTE	Amount
Pay and Benefits			
1 <u>2022 Pay Raise - 2.7%</u> This request provides for a proposed 2.7 percent pay raise to be effective in January of 2022. The amount requested, \$1,565,000 represents the pay amounts for 3/4 of the fiscal year plus appropriate benefits (\$1,167,000 for pay and \$398,000 for benefits.)	0	0	1,565
2 <u>Annualization of 2021 Pay Raise</u> This pay annualization represents first quarter amounts (October through December) of the 2021 pay increase of 1.0%. The amount requested, \$200,000 represents the pay amounts for 1/4 of the fiscal year plus appropriate benefits (\$149,000 for pay and \$51,000 for benefits.)	0	0	200
3 <u>Employees Compensation Fund</u> The \$18,000 request reflects anticipated changes in payments to the Department of Labor for injury benefits under the Federal Employee Compensation Act.	0	0	18
4 <u>FERS Rate Increase</u> Effective October 1, 2021 (FY 2022), the new agency contribution rates of 18.4% (an increase of the prior rate of 17.3%) and 37.6% for law enforcement personnel (an increase of the prior rate of 35.8%), The amount requested, \$629,000 represents the funds needed to cover this increase.	0	0	629
5 <u>Health Insurance</u> Effective January 2022, the component's contribution to Federal employees' health insurance increases by 2.5 percent. Applied against the 2021 estimate of \$4,206,000, the additional amount required is \$104,000.	0	0	104
6 <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.	0	0	10
7 <u>Retirement - FERS/FRAE Conversion Savings</u>	0	0	-66

Justifications for Technical and Base Adjustments

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	Positions	Estimate FTE	Amount
<p>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 2021, for a savings of \$-66,000.</p> <p style="text-align: right;">Subtotal, Pay and Benefits</p>	0	0	2,460
Domestic Rent and Facilities			
<p>1 <u>GSA Rent</u> GSA will continue to charge rental rates that approximate those charged to commercial tenants for equivalent space and related services. The requested increase of \$524,000 is required to meet our commitment to GSA. The costs associated with GSA rent were derived through the use of an automated system, which uses the latest inventory data, including rate increases to be effective FY 2021 for each building currently occupied by Department of Justice components, as well as the costs of new space to be occupied.</p>	0	0	524
<p>2 <u>Moves</u> GSA requires all agencies to pay relocation costs associated with lease expirations. This request provides for the costs associated with new office relocations caused by the expiration of leases in FY 2022.</p> <p style="text-align: right;">Subtotal, Domestic Rent and Facilities</p>	0	0	2,183
TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS	0	0	5,167

Crosswalk of 2020 Availability

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2020 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2020 Availability		
	Position s	Actual FTE	Amount	Position s	Actual FTE	Amount	Amount	Amount	Position s	Actual FTE	Amount
General Tax Matters	499	417	112,831	0	0	-99	1,101	0	499	417	113,833
Total Direct	499	417	112,831	0	0	-99	1,101	0	499	417	113,833
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			112,831			-99	1,101	0			113,833
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		417			0					417	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		417			0					417	
<i>Sub-Allotments and Direct Collections FTE</i>		25								25	

Reprogramming/Transfers:

Carryover:

Recoveries/Refunds:

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		
	Position s	Est. FTE	Amount	Position s	Est. FTE	Amount	Amount	Amount	Position s	Est. FTE	Amount
General Tax Matters	499	451	111,002	0	0	0	316	0	499	451	111,318
Total Direct	499	451	111,002	0	0	0	316	0	499	451	111,318
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			111,002			0	316	0			111,318
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	2020 Actual			2021 Estimate			2022 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%	26	25	7,641	31	31	8,725	31	31	8,725	0	0	0
Budgetary Resources	26	25	7,641	31	31	8,725	31	31	8,725	0	0	0

Obligations by Program Activity	2020Actual			2021 Estimate			2022 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	26	25	7,641	31	31	8,725	31	31	8,725	0	0	0
Budgetary Resources	26	25	7,641	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 2020 Enacted			FY 2021 Enacted			FY 2022 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
Personnel 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)	23	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	23	377	0	28	0	0	0	377	0	28
Paralegal Specialist (0950)	44	0	1	44	0	1	0	0	0	44	0	1
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
Total	499	0	26	499	0	31	0	0	0	499	0	31
Headquarters Washington D.C.	471	0	26	471	0	31	0	0	0	471	0	31
US Fields	28	0	0	28	0	0	0	0	0	28	0	0
Foreign Field	0	0	0	0	0	0	0	0	0	0	0	0
Total	499	0	26	499	0	31	0	0	0	499	0	31

Summary of Requirements by Object Class

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Object Class	FY 2020 Actual		FY 2021 Enacted		FY 2022 Request		Increase/Decrease	
	Act. FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 - Full-time permanent	417	53,326	451	53,283	451	54,599	0	1,316
11.3 - Other than full-time permanent	0	6,009	0	5,271	0	5,271	0	0
11.5 - Other personnel compensation	0	1,695	0	1,695	0	1,695	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	0	0	0	0	0	0	0
Total	417	61,030	451	60,249	451	61,565	0	1,316
Other Object Classes								
12.1 - Civilian personnel benefits		19,610		19,942		21,086	0	1,144
21.0 - Travel and transportation of persons		1,152		3,200		3,200	0	0
22.0 - Transportation of things		100		100		100	0	0
23.1 - Rental payments to GSA		12,535		12,535		13,059	0	524
23.2 - Rental payments to others		591		514		514	0	0
23.3 - Communications, utilities, and miscellaneous charges		2,059		2,137		2,137	0	0
24.0 - Printing and reproduction		21		21		21	0	0
25.1 - Advisory and assistance services		2,868		3,176		2,860	0	-316
25.2 - Other services from non-federal sources		951		708		708	0	0
25.3 - Other goods and services from federal sources		3,887		2,811		2,811	0	0
25.4 - Operation and maintenance of facilities		734		568		568	0	0
25.7 - Operation and maintenance of equipment		5,000		4,800		4,800	0	0
26.0 - Supplies and materials		307		350		350	0	0
31.0 - Equipment		2,329		207		207	0	0
32.0 - Land and structures		0		0		2,183	0	2,183
Total Obligations		113,174		111,318		116,169	0	4,851
Net of:								
Unobligated Balance, Start-of-Year		-1,101		-316		0	0	316
Transfers/Reprogramming		99		0		0	0	0
Recoveries/Refunds		0		0		0	0	0
Balance Rescission		0		0		0	0	0
Unobligated End-of-Year, Available		316		0		0	0	0
Unobligated End-of-Year, Expiring		343		0		0	0	0
Total Direct Requirements		112,831		111,002		116,169		5,167
Reimbursable FTE								
Full-Time Permanent	0		0		0		0	0
Sub-Allotments and Direct Collections FTE	25		31		31		0	

TAX will continue to pay increased non-SES Awards at least 1% greater in FY 21 and FY22.