

B. Summary of Requirements

Summary of Requirements

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	FY 2018 Request		
	Positions	Estimate FTE	Amount
2016 Enacted 1/	639	485	106,979
Total 2016 Enacted	639	485	106,979
2017 Continuing Resolution	639	534	106,979
2017 Rescission - 0.1901%	0	0	-203
Total 2017 Continuing Resolution	639	534	106,776
Base Adjustments			
Pay and Benefits	-140	-35	-289
Domestic Rent and Facilities	0	0	267
Other Adjustments	0	0	103
Foreign Expenses	0	0	1
Total Base Adjustments	-140	-35	82
Total Technical and Base Adjustments	-140	-35	82
2018 Current Services	499	499	106,858
2018 Total Request	499	499	106,858
2017 - 2018 Total Change	-140	-35	82

^{1/} FY 2016 FTE is actual

B. Summary of Requirements

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Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2016 Enacted			FY 2017 Continuing Resolution			FY 2018 Technical and Base Adjustments			FY 2018 Current Services		
	Positions	Actual FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
General Tax Matters	639	485	106,979	639	534	106,776	-140	-35	82	499	499	106,858
Total Direct	639	485	106,979	639	534	106,776	-140	-35	82	499	499	106,858
Balance Rescission			0			0			0			0
Total Direct with Rescission			106,979			106,776			82			106,858
Reimbursable FTE		0			0			0			0	
Total Direct and Reimb. FTE		485			534			-35			499	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
Grand Total, FTE		485			534			-35			499	

Program Activity	2018 Increases			2018 Offsets			2018 Request		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
General Tax Matters	0	0	0	0	0	0	499	499	106,858
Total Direct	0	0	0	0	0	0	499	499	106,858
Balance Rescission			0			0			0
Total Direct with Rescission			0			0			106,858
Reimbursable FTE		0			0			0	
Total Direct and Reimb. FTE		0			0			499	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
Grand Total, FTE		0			0			499	

Justifications for Technical and Base Adjustments

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	Positions	Estimate	Amount
		FTE	
Pay and Benefits			
1 <u>2018 Pay Raise - 1.9%</u> This request provides for a proposed 1.9 percent pay raise to be effective in January of 2018. The amount request, \$1,104, represents the pay amounts for 3/4 of the fiscal year plus appropriate benefits (\$791 for pay and \$339 for benefits.)	0	0	1,130
2 <u>Annualization of 2017 Pay Raise - 2.88%</u> This pay annualization represents first quarter amounts (October through December) of the 2017 pay increase of 2.88% included in the 2017 Appropriation. The amount requested \$506, represents the pay amounts for 1/4 of the fiscal year plus appropriate benefits (\$354 for pay and \$152 for benefits).	0	0	506
3 <u>Attrition and/or Administrative Savings</u> To reform the federal government and reduce the federal civilian workforce as directed by OMB Memorandum M-17-22, Department components will identify savings through attrition and/or administrative adjustments.	-15	-15	-2,288
4 <u>Employees Compensation Fund</u> The request reflects anticipated changes in payments to the Department of Labor for injury benefits under the Federal Employee Compensation Act.	0	0	26
5 <u>Health Insurance</u> Effective January 2018, the component's contribution to Federal employees' health insurance increases by 7.7 percent.	0	0	220
6 <u>Position Rightsizing Adjustment</u> As directed by OMB Memorandum M-17-22, Department components will eliminate vacancies to reflect on-board levels.	-125	-20	0
7 <u>Retirement</u> Agency retirement contributions increase as employees under CSRS retire and are replaced by FERS employees.	0	0	117
Subtotal, Pay and Benefits	-140	-35	-289
Domestic Rent and Facilities			
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 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 2018 for each building currently occupied by Department of Justice components, as well as the costs of new space to be occupied. GSA provides data on the rate increases.	0	0	251
2 <u>Guard Service</u> This includes Department of Homeland Security (DHS) Federal Protective Service charges, Justice Protective Service charges and other security services across the country.	0	0	16
Subtotal, Domestic Rent and Facilities	0	0	267
Other Adjustments			
1 <u>Security Investigations</u> The increase reflects payments to the Office of Personnel Management for security reinvestigations for employees requiring security clearances.	0	0	103
Subtotal, Other Adjustments	0	0	103
Foreign Expenses			
1 <u>State Department Passport Costs</u> Effective on October 1, 2016, DOS will begin charging \$110 per passport application to federal agencies for diplomatic, official, and no-fee regular passports provided to employees, contractors, and other individuals traveling abroad to carry out official duties of other federal agencies. \$1,000 reflects the one-time increase to support this new charge.	0	0	1
Subtotal, Foreign Expenses	0	0	1
TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS	-140	-35	82

Crosswalk of 2016 Availability

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2016 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2016 Availability		
	Position s	Actual FTE	Amount	Position s	Actual FTE	Amount	Amount	Amount	Position s	Actual FTE	Amount
General Tax Matters	639	485	106,979	0	0	0	184	83	639	485	107,246
Total Direct	639	485	106,979	0	0	0	184	83	639	485	107,246
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			106,979			0	184	83			107,246
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		485			0					485	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		485			0					485	

Carryover:

Funds were carried over into FY 2016 from GLA's FY 2015 no-year account.

Recoveries/Refunds:

Direct recoveries from GL's no-year ALS account total \$83 thousand.

Crosswalk of 2017 Availability

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2017 Continuing Resolution			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2017 Availability		
	Position s	Est. FTE	Amount	Position s	Est. FTE	Amount	Amount	Amount	Position s	Est. FTE	Amount
General Tax Matters	639	534	106,776	0	0	500	40	0	639	534	107,316
Total Direct	639	534	106,776	0	0	500	40	0	639	534	107,316
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			106,776			500	40	0			107,316
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		534			0					534	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		534			0					534	

Reprogramming/Transfers:

Funding of \$500 thousand was reallocated from GLA's ALS account to the Tax Division.

Carryover:

Funds were carried over into FY 2017 from GLA's FY 2016 no-year account.

Summary of Reimbursable Resources

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Collections by Source	2016 Actual			2017 Estimate			2018 Request			Increase/Decrease		
	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount
Debt Collection 3% Fund- Personnel/Special Projects	0	0	11,886	0	0	11,899	0	0	11,923	0	0	24
Budgetary Resources	0	0	11,886	0	0	11,899	0	0	11,923	0	0	24

Obligations by Program Activity	2016 Actual			2017 Estimate			2018 Request			Increase/Decrease		
	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount
General Tax Matters	0	0	11,886	0	0	11,899	0	0	11,923	0	0	24
Budgetary Resources	0	0	11,886	0	0	11,899	0	0	11,923	0	0	24

Detail of Permanent Positions by Category

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Category	FY 2016 Enacted		FY 2017 Continuing Resolution		FY 2018 Request				
	Direct Pos.	Reimb. Pos.	Direct Pos.	Reimb. Pos.	ATBs	Program Increases	Program Offsets	Total Direct Pos.	Total Reimb. Pos.
Personnel Management (0200-0260)	8	0	8	0	-2	0	0	6	0
Clerical and Office Services (0300-0399)	108	0	108	0	-62	0	0	46	0
Accounting and Budget (500-599)	9	0	9	0	-3	0	0	6	0
Paralegals / Other Law (900-998)	125	0	125	0	-74	0	0	51	0
Attorneys (905)	377	0	377	0	0	0	0	377	0
Business & Industry (1100-1199)	0	0	0	0	1	0	0	1	0
Library (1400-1499)	1	0	1	0	0	0	0	1	0
Information Technology Mgmt (2210-2299)	11	0	11	0	0	0	0	11	0
Total	639	0	639	0	-140	0	0	499	0
Headquarters Washington D.C.	611	0	611	0	-138	0	0	473	0
US Fields	28	0	28	0	-2	0	0	26	0
Foreign Field	0	0	0	0	0	0	0	0	0
Total	639	0	639	0	-140	0	0	499	0

Summary of Requirements by Object Class

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Object Class	FY 2016 Actual		FY 2017 Continuing		FY 2018 Request		Increase/Decrease	
	Resolution							
	Act. FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 - Full-time permanent	485	53,112	534	55,110	499	55,313	-35	203
11.3 - Other than full-time permanent	0	4,518	0	7,550	0	7,394	0	-156
11.5 - Other personnel compensation	0	906	0	860	0	860	0	0
<i>Overtime</i>	0	40	0	0	0	0	0	0
<i>Other Compensation</i>	0	866	0	0	0	0	0	0
11.8 - Special personal services payments	0	-1	0	10	0	10	0	0
Total	485	58,535	534	63,530	499	63,577	-35	47
Other Object Classes								
12.1 - Civilian personnel benefits		17,276		18,448		18,581	0	133
13.0 - Benefits for former personnel		6		10		10	0	0
21.0 - Travel and transportation of persons		2,792		3,150		3,150	0	0
22.0 - Transportation of things		759		800		800	0	0
23.1 - Rental payments to GSA		10,948		12,592		12,863	0	271
23.2 - Rental payments to others		452		638		453	0	-185
23.3 - Communications, utilities, and miscellaneous charges		1,339		1,058		1,058	0	0
24.0 - Printing and reproduction		50		75		75	0	0
25.1 Advisory and assistance services		2,103		0		0	0	0
25.2 - Other services from non-federal sources		8,936		1,297		757	0	-540
25.3 - Other goods and services from federal sources		2,801		4,700		4,700	0	0
25.4 - Operation and maintenance of facilities		22		40		40	0	0
25.6 - Medical care		53		65		65	0	0
25.7 - Operation and maintenance of equipment		124		25		25	0	0
26.0 - Supplies and materials		375		639		639	0	0
31.0 - Equipment		275		249		65	0	-184
Total Obligations		106,846		107,316		106,858	0	-458
Net of:								
Unobligated Balance, Start-of-Year		-184		-40		0	0	40
Transfers/Reprogramming		0		-500		0	0	500
Recoveries/Refunds		-83		0		0	0	0
Balance Rescission		0		0		0	0	0
Unobligated End-of-Year, Available		40		0		0	0	0
Unobligated End-of-Year, Expiring		360		0		0	0	0
Total Direct Requirements		106,979		106,776		106,858		82
Reimbursable FTE								
Full-Time Permanent	0		0		0		0	0