

B. Summary of Requirements

## Summary of Requirements

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

	FY 2017 Request		
	Direct Pos.	Estimate FTE	Amount
<b>2015 Enacted</b>	<b>639</b>	<b>534</b>	<b>106,674</b>
<b>Total 2015 Enacted</b>	<b>639</b>	<b>534</b>	<b>106,674</b>
<b>2016 Enacted</b>	<b>639</b>	<b>534</b>	<b>106,979</b>
<b>Base Adjustments</b>			
Pay and Benefits	0	0	634
Domestic Rent and Facilities	0	0	6,522
<b>Total Base Adjustments</b>	<b>0</b>	<b>0</b>	<b>7,156</b>
<b>Total Technical and Base Adjustments</b>	<b>0</b>	<b>0</b>	<b>7,156</b>
<b>2017 Current Services</b>	<b>639</b>	<b>534</b>	<b>114,135</b>
<b>2017 Total Request</b>	<b>639</b>	<b>534</b>	<b>114,135</b>
2016 - 2017 Total Change	0	0	7,156

### Summary of Requirements

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	FY 2015 Enacted			FY 2016 Enacted			FY 2017 Technical and Base Adjustments			FY 2017 Current Services		
	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount
General Tax Matters	639	447	106,674	639	534	106,979	0	0	7,156	639	534	114,135
<b>Total Direct</b>	<b>639</b>	<b>447</b>	<b>106,674</b>	<b>639</b>	<b>534</b>	<b>106,979</b>	<b>0</b>	<b>0</b>	<b>7,156</b>	<b>639</b>	<b>534</b>	<b>114,135</b>
Balance Rescission			0			0			0			0
<b>Total Direct with Rescission</b>			<b>106,674</b>			<b>106,979</b>			<b>7,156</b>			<b>114,135</b>
Reimbursable FTE		0			0			0			0	
<b>Total Direct and Reimb. FTE</b>		<b>447</b>			<b>534</b>			<b>0</b>			<b>534</b>	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
<b>Grand Total, FTE</b>		<b>447</b>			<b>534</b>			<b>0</b>			<b>534</b>	

Program Activity	2017 Increases			2017 Offsets			2017 Request		
	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount
General Tax Matters	0	0	0	0	0	0	639	534	114,135
<b>Total Direct</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>639</b>	<b>534</b>	<b>114,135</b>
Balance Rescission			0			0			0
<b>Total Direct with Rescission</b>			<b>0</b>			<b>0</b>			<b>114,135</b>
Reimbursable FTE		0			0			0	
<b>Total Direct and Reimb. FTE</b>		<b>0</b>			<b>0</b>			<b>534</b>	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
<b>Grand Total, FTE</b>		<b>0</b>			<b>0</b>			<b>534</b>	

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

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Strategic Goal and Strategic Objective	FY 2015 Enacted		FY 2016 Enacted		FY 2017 Current Services		FY 2017 Increases		FY 2017 Offsets		FY 2017 Total Request	
	Direct & Reimb FTE	Direct Amount	Direct & Reimb FTE	Direct Amount	Direct & Reimb FTE	Direct Amount	Direct & Reimb FTE	Direct Amount	Direct & Reimb FTE	Direct Amount	Direct & Reimb FTE	Direct Amount
<b>Goal 2 Prevent crime, protect the rights of the American people, and enforce federal law</b>												
2.6 Protect the federal fisc and defend the interests of the United States	447	106,674	534	106,979	534	114,135	0	0	0	0	534	114,135
<b>Subtotal, Goal 2</b>	<b>447</b>	<b>106,674</b>	<b>534</b>	<b>106,979</b>	<b>534</b>	<b>114,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>534</b>	<b>114,135</b>
<b>TOTAL</b>	<b>447</b>	<b>106,674</b>	<b>534</b>	<b>106,979</b>	<b>534</b>	<b>114,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>534</b>	<b>114,135</b>

### Justifications for Technical and Base Adjustments

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

	Direct	Estimate	Amount
	Pos.	FTE	
<b>Pay and Benefits</b>			
<b>1 2017 Pay Raise:</b> This request provides for a proposed 1.6 percent pay raise to be effective in January of 2017. The amount request, \$781, represents the pay amounts for 3/4 of the fiscal year plus appropriate benefits (\$562 for pay and \$219 for benefits.)	0	0	837
<b>2 Annualization of 2016 Pay Raise:</b> This pay annualization represents first quarter amounts (October through December) of the 2016 pay increase of 1.3 percent included in the 2016 President's Budget. The amount requested \$260, represents the pay amounts for 1/4 of the fiscal year plus appropriate benefits (\$187 for pay and \$73 for benefits).	0	0	260
<b>3 Change in Compensable Days:</b> The decreased cost for two less compensable days in FY 2017 compared to FY 2016 is calculated by dividing the FY 2016 estimated personnel compensation \$429 and applicable benefits \$167 by 260 compensable days	0	0	-596
<b>4 Health Insurance:</b> Effective January 2017, the component's contribution to Federal employees' health insurance increases by 3.1 percent. Applied against the 2016 estimate of \$2,097, the additional amount required is \$65.	0	0	65
<b>5 Retirement:</b> 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 \$68 is necessary to meet our increased retirement obligations as a result of this conversion.	0	0	68
<b>Subtotal, Pay and Benefits</b>	<b>0</b>	<b>0</b>	<b>634</b>

## Justifications for Technical and Base Adjustments

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

	Direct Pos.	Estimate FTE	Amount
<b>Domestic Rent and Facilities</b>			
<b>1 <u>General Services Administration (GSA) Rent:</u></b> GSA will continue to charge rental rates that approximate those charged to commercial tenants for equivalent space and related services. The requested increase of \$271 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 2017 for each building currently occupied by Department of Justice components, as well as the costs of new space to be occupied.	0	0	271
<b>2 <u>Guard Services:</u></b> This includes Department of Homeland Security (DHS) Federal Protective Service charges, Justice Protective Service charges and other security services across the country. The requested increase of \$18 is required to meet these commitments.	0	0	18
<b>3 <u>Moves (Lease Expirations)-non-recur:</u></b> GSA requires all agencies to pay relocation costs associated with lease expirations. This is the non-recurrence of the move costs associated with new office relocations provided in the FY 2016 Presidents Budget.	0	0	0
<b>4 <u>Moves (Lease Expirations):</u></b> 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 2017.	0	0	6,233
<b>Subtotal, Domestic Rent and Facilities</b>	<b>0</b>	<b>0</b>	<b>6,522</b>
<b>TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS</b>	<b>0</b>	<b>0</b>	<b>7,156</b>

### Crosswalk of 2015 Availability

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	FY 2015 Enacted			Reprogramming/Transfers			Carryover	Rescission	Recoveries/ Refunds	FY 2015 Availability		
	Direct Pos.	Actual FTE	Amount	Direct Pos.	Est. FTE	Amount	Amount	Amount	Amount	Direct Pos.	Est. FTE	Amount
General Tax Matters	639	447	106,674	0	0	-25	1,360	-493	149	639	447	108,158
<b>Total Direct</b>	<b>639</b>	<b>447</b>	<b>106,674</b>	<b>0</b>	<b>0</b>	<b>-25</b>	<b>1,360</b>		<b>149</b>	<b>639</b>	<b>447</b>	<b>108,158</b>
Balance Rescission			0			0	-493		0			-493
Total Direct with Rescission			106,674			-25	867		149			107,665
Reimbursable FTE		0			0						0	
Total Direct and Reimb. FTE		447			0						447	
Other FTE:												
LEAP FTE		0			0						0	
Overtime		0			0						0	
Grand Total, FTE		447			0						447	

**Reprogramming/Transfers**

The total transfers of \$18.2M reflect a transfer of \$13.5M from the FEW appropriation to Criminal Division for their Mutual Legal Assistance Treaty (MLAT) program, transfers in of \$5.05M from GLA's prior years' unobligated balances, the transfer back to GLA's 2011 account of \$50K, and the transfer out of \$320K for the JIST program. Funding of \$4M was reallocated from GLA's ALS account to the Office of Solicitor General, Environment, and Civil Rights Divisions' ALS accounts.

**Carryover:**

Funds were carried over into FY 2015 from GLA's 2014 no-year account.

**Rescission:**

A \$10M unobligated balance rescission was spread among the GLA components' carryover funding.

**Recoveries:**

Direct recoveries from GLA's no-year ALS accounts total \$988 thousand.

**Crosswalk of 2016 Availability**  
 Tax Division  
 Salaries and Expenses  
 (Dollars in Thousands)

Program Activity	FY 2016 President's Budget			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2016 Availability		
	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount	Amount	Amount	Direct Pos.	Est. FTE	Amount
General Tax Matters	639	534	106,979	0	0	0	184	0	639	534	107,163
<b>Total Direct</b>	<b>639</b>	<b>534</b>	<b>106,979</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>184</b>	<b>0</b>	<b>639</b>	<b>534</b>	<b>107,163</b>
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			106,979			0	184	0			107,163
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	

### Summary of Reimbursable Resources

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Collections by Source	2015 Actual			2016 Estimate			2017 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	8,352	0	0	11,880	0	0	0	0	0	-11,880
<b>Budgetary Resources</b>	<b>0</b>	<b>0</b>	<b>8,352</b>	<b>0</b>	<b>0</b>	<b>11,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-11,880</b>

Obligations by Program Activity	2015 Actual			2016 Estimate			2017 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	8,352	0	0	11,880	0	0	0	0	0	-11,880
<b>Budgetary Resources</b>	<b>0</b>	<b>0</b>	<b>8,352</b>	<b>0</b>	<b>0</b>	<b>11,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-11,880</b>



**Detail of Permanent Positions by Category**

Tax Division  
 Salaries and Expenses  
 (Dollars in Thousands)

Category	FY 2015 Enacted		FY 2016 Enacted		FY 2017 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	0	0	0	8	0
Clerical and Office Services (0300-0399)	108	0	108	0	0	0	0	108	0
Accounting and Budget (500-599)	9	0	9	0	0	0	0	9	0
Paralegals / Other Law (900-998)	125	0	125	0	0	0	0	125	0
Attorneys (905)	377	0	377	0	0	0	0	377	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
<b>Total</b>	<b>639</b>	<b>0</b>	<b>639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>639</b>	<b>0</b>
Headquarters Washington D.C.	611	0	611	0	0	0	0	611	0
US Fields	28	0	28	0	0	0	0	28	0
Foreign Field	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>639</b>	<b>0</b>	<b>639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>639</b>	<b>0</b>

### Summary of Requirements by Object Class

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Object Class	FY 2015 Enacted		FY 2016 Enacted		FY 2017 Request		Increase/Decrease	
	Act. FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 - Full-time permanent	447	53,661	534	55,700	534	56,201	0	501
11.3 - Other than full-time permanent	0	5,803	0	7,550	0	7,550	0	0
11.5 - Other personnel compensation	0	849	0	860	0	860	0	0
<i>Overtime</i>	0	113	0	60	0	60	0	0
<i>Other Compensation</i>	0	736	0	800	0	800	0	0
11.8 - Special personal services payments	0	0	0	10	0	10	0	0
<b>Total</b>	<b>447</b>	<b>60,313</b>	<b>534</b>	<b>64,120</b>	<b>534</b>	<b>64,621</b>	<b>0</b>	<b>501</b>
<b>Other Object Classes</b>								
12.1 - Civilian personnel benefits		17,310		18,448		18,581	0	133
13.0 - Benefits for former personnel		0		10		10	0	0
21.0 - Travel and transportation of persons		3,006		3,150		3,150	0	0
22.0 - Transportation of things		759		800		800	0	0
23.1 - Rental payments to GSA		11,850		12,592		12,863	0	271
23.2 - Rental payments to others		425		435		453	0	18
23.3 - Communications, utilities, and miscellaneous charges		1,115		1,058		1,058	0	0
24.0 - Printing and reproduction		63		75		75	0	0
25.1 - Advisory and Assistance Services		843		0		0	0	0
25.2 - Other services from non-federal sources		6,117		757		6,990	0	6,233
25.3 - Other goods and services from federal sources		2,580		4,700		4,700	0	0
25.4 - Operation and Maintenance of Facilities		94		40		40		0
25.6 - Medical Care		54		65		65		0
25.7 - Operation and Maintenance of Equipment		40		25		25		0
26.0 - Supplies and materials		672		639		639	0	0
31.0 - Equipment		1,790		249		65	0	-184
32.0 - Land and structures		0		0		0	0	0
<b>Total Obligations</b>		<b>107,031</b>		<b>107,163</b>		<b>114,135</b>	<b>0</b>	<b>6,972</b>
Subtract - Unobligated Balance, Start-of-Year		-1,360		-184		0	0	184
Subtract - Transfers/Reprogramming		25		0		0	0	0
Subtract - Recoveries/Refunds		-149		0		0	0	0
Add - Rescission		493		0		0	0	0
Add - Unobligated End-of-Year, Available		184		0		0	0	0
Add - Unobligated End-of-Year, Expiring		450		0		0	0	0
<b>Total Direct Requirements</b>	<b>0</b>	<b>106,674</b>	<b>0</b>	<b>106,979</b>	<b>0</b>	<b>114,135</b>	<b>0</b>	<b>7,156</b>
Reimbursable FTE								
Full-Time Permanent	0		0		0		0	0