

B. Summary of Requirements

Summary of Requirements

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	FY 2019 Request		
	Positions	Estimate FTE	Amount
2017 Enacted 1/	514	523	106,979
Total 2017 Enacted	514	523	106,979
2018 Continuing Resolution	499	499	106,253
Technical Adjustments			
CR Base Adjustment	0	0	605
Total Technical Adjustments	0	0	605
Base Adjustments			
Pay and Benefits	0	0	573
Domestic Rent and Facilities	0	0	1,080
Other Adjustments	-20	-20	-3,576
Total Base Adjustments	-20	-20	-1,923
Total Technical and Base Adjustments	-20	-20	-1,318
2019 Current Services	479	479	104,935
Program Changes			
Increases:			
Transnational Crime and Tax Evasion	6	3	500
Subtotal, Increases	6	3	500
Total Program Changes	6	3	500
2019 Total Request	485	482	105,435
2018 - 2019 Total Change	-14	-17	-818

^{1/} FY 2017 FTE is actual

B. Summary of Requirements

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Program Activity	FY 2017 Enacted			FY 2018 Continuing Resolution			FY 2019 Technical and Base Adjustments			FY 2019 Current Services		
	Positions	Actual FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
General Tax Matters	514	523	106,979	499	499	106,253	-20	-20	-1,318	479	479	104,935
Total Direct	514	523	106,979	499	499	106,253	-20	-20	-1,318	479	479	104,935
Balance Rescission			0			0			0			0
Total Direct with Rescission			106,979			106,253			-1,318			104,935
Reimbursable FTE		0			0			0			0	
Total Direct and Reimb. FTE		523			499			-20			479	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
Grand Total, FTE		523			499			-20			479	

Program Activity	2019 Increases			2019 Offsets			2019 Request		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
General Tax Matters	6	3	500	0	0	0	485	482	105,435
Total Direct	6	3	500	0	0	0	485	482	105,435
Balance Rescission			0			0			0
Total Direct with Rescission			500			0			105,435
Reimbursable FTE		0			0			0	
Total Direct and Reimb. FTE		3			0			482	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
Grand Total, FTE		3			0			482	

FY 2019 Program Increases/Offsets by Decision Unit

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Increases	Location of Description by Program Activity	General Tax Matters				Total Increases			
		Positions	Agt./Atty.	Est. FTE	Amount	Positions	Agt./Atty.	Est. FTE	Amount
Transnational Crime and Tax Evasion		6	5	3	500	6	5	3	500
Total Program Increases		6	5	3	500	6	5	3	500

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

D. Resources by DOJ Strategic Goal and Strategic Objective

Resources by Department of Justice Strategic Goal and Objective

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Performance materials will be provided at a later date.

E. Justifications for Technical and Base Adjustments

Justifications for Technical and Base Adjustments

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	Positions	Estimate FTE	Amount
Technical Adjustments			
1 CR Base Adjustment Because no final 2018 appropriations bills have been enacted, this technical adjustment is to reflect the difference between the 2018 President's Budget and the annualized amounts provided in the Continuing Appropriations Act, 2018 (P.L. 115-56) (CR).	0	0	605
Subtotal, Technical Adjustments	0	0	605
Pay and Benefits			
1 Annualization of 2018 Pay Raise This pay annualization represents first quarter amounts (October through December) of the 2018 pay increase of 1.9% included in the 2018 President's Budget. The amount requested \$377, represents the pay amounts for 1/4 of the fiscal year plus appropriate benefits (\$290 for pay and \$87 for benefits).	0	0	377
2 Health Insurance Effective January 2019, the component's contribution to Federal employees' health insurance increases by 2.9 percent. Applied against the 2018 estimate of \$3,869, the additional amount required is \$110.	0	0	110
3 Retirement 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 \$86 is necessary to meet our increased retirement obligations as a result of this conversion.	0	0	86
Subtotal, Pay and Benefits	0	0	573
Domestic Rent and Facilities			
1 GSA Rent GSA will continue to charge rental rates that approximate those charged to commercial tenants for equivalent space and related services. The requested increase of \$920 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 2019 for each building currently occupied by Department of Justice components, as well as the costs of new space to be occupied.	0	0	920
2 Guard Service 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 \$160 is required to meet these commitments.	0	0	160

Justifications for Technical and Base Adjustments

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	Positions	Estimate FTE	Amount
Subtotal, Domestic Rent and Facilities	0	0	1,080
Other Adjustments			
1 <u>Administrative Reduction</u> <u>The budget consolidates position functions for certain offices, reducing positions and identifying cost savings.</u>	-14	-14	-2,938
2 <u>IT Consolidation</u> Supports the migration of back office infrastructure to Core Enterprise Facilities and to Cloud providers enables the Department to gain economies of scale in managing computing infrastructure at reduced cost. The support of mission applications, case management, litigation support, and e-Discovery are functions that remain core to and will be managed by each component, along with an IT Business Relationship Manager residing within each organization. GS-2210 Information Technology Specialist positions supporting back office IT operations and infrastructure services will be moved into OCIO.	-6	-6	-750
3 <u>Working Capital Fund - Trusted Internet Connection (TIC)</u> This request continues efforts to provide additional cybersecurity to our IT infrastructure and systems.	0	0	112
Subtotal, Other Adjustments	-20	-20	-3,576
TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS	-20	-20	-1,318

Crosswalk of 2017 Availability

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2017 Enacted			Reprogramming/Transfers			Carryover Amount	Recoveries/ Refunds Amount	FY 2017 Availability		
	Position s	Actual FTE	Amount	Position s	Actual FTE	Amount			Position s	Actual FTE	Amount
General Tax Matters	514	523	106,979	0	0	1,177	40	2	514	523	108,198
Total Direct	514	523	106,979	0	0	1,177	40	2	514	523	108,198
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			106,979			1,177	40	2			108,198
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		523			0					523	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		523			0					523	

Reprogramming/Transfers:

Funding of 1.177 million was reallocated from GLA's ALS account.

Carryover:

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

Recoveries/Refunds:

Crosswalk of 2018 Availability

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2018 Continuing Resolution			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2018 Availability		
	Position s	Est. FTE	Amount	Position s	Est. FTE	Amount	Amount	Amount	Position s	Est. FTE	Amount
General Tax Matters	499	499	106,252	0	0	0	11	0	499	499	106,263
Total Direct	499	499	106,252	0	0	0	11	0	499	499	106,263
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			106,252			0	11	0			106,263
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		499			0					499	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		499			0					499	

Reprogramming/Transfers:

Carryover:

Funds were carried over into FY 2018 from GLA's FY 2017 no year account.

Recoveries/Refunds:

Summary of Reimbursable Resources

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Collections by Source	2017 Actual			2018 Estimate			2019 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	12,190	0	0	12,040	0	0	6,070	0	0	-5,970
Budgetary Resources	0	0	12,190	0	0	12,040	0	0	6,070	0	0	-5,970

Obligations by Program Activity	2017 Actual			2018 Estimate			2019 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	12,190	0	0	12,040	0	0	6,070	0	0	-5,970
Budgetary Resources	0	0	12,190	0	0	12,040	0	0	6,070	0	0	-5,970

Detail of Permanent Positions by Category

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Category	FY 2017 Enacted		FY 2018 Continuing Resolution		FY 2019 Request				
	Direct Pos.	Reimb. Pos.	Direct Pos.	Reimb. Pos.	ATBs	Program Increases	Program Offsets	Total Direct Pos.	Total Reimb. Pos.
Security Specialists (080)	0	0	1	0	0	0	0	1	0
Personnel Management (0200-0260)	8	0	6	0	0	0	0	6	0
Clerical and Office Services (0300-0399)	108	0	20	0	0	0	0	20	0
Misc Admin & Prog (0301)	0	0	24	0	0	0	0	24	0
Accounting and Budget (500-599)	9	0	7	0	0	0	0	7	0
Paralegals / Other Law (900-998)	125	0	7	0	0	0	0	7	0
Attorneys (905)	377	0	377	0	-14	5	0	368	0
Paralegal Specialist (0950)	0	0	43	0	0	1	0	44	0
Business & Industry (1100-1199)	0	0	1	0	0	0	0	1	0
Library (1400-1499)	1	0	1	0	0	0	0	1	0
Information Technology Mgmt (2210-2299)	11	0	12	0	-6	0	0	6	0
Ungraded	-125	0	0	0	0	0	0	0	0
Total	514	0	499	0	-20	6	0	485	0
Headquarters Washington D.C.	486	0	471	0	-20	6	0	457	0
US Fields	28	0	28	0	0	0	0	28	0
Foreign Field	0	0	0	0	0	0	0	0	0
Total	514	0	499	0	-20	6	0	485	0

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		
Ungraded	6	500	0	0	6	500
Total Positions and Annual Amount	6	500	0	0	6	500
Lapse (-)	-3	-25	0	0	-3	-25
11.5 - Other personnel compensation		0		0		0
Total FTEs and Personnel Compensation	3	475	0	0	3	475
21.0 - Travel and transportation of persons		25		0		25
Total Program Change Requests	3	500	0	0	3	500

Summary of Requirements by Object Class

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Object Class	FY 2017 Actual		FY 2018 Continuing		FY 2019 Request		Increase/Decrease	
	Act. FTE	Amount	Resolution		Direct FTE	Amount	Direct FTE	Amount
			Direct FTE	Amount				
11.1 - Full-time permanent	523	56,813	499	57,371	482	55,542	-17	-1,829
11.3 - Other than full-time permanent	0	3,172	0	3,172	0	3,172	0	0
11.5 - Other personnel compensation	0	1,104	0	1,117	0	1,117	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	-5	0	10	0	10	0	0
Total	523	61,084	499	61,670	482	59,841	-17	-1,829
Other Object Classes								
12.1 - Civilian personnel benefits		18,117		18,459		17,640	0	-819
13.0 - Benefits for former personnel		0		0		9	0	9
21.0 - Travel and transportation of persons		3,270		2,877		3,300	0	423
22.0 - Transportation of things		714		714		714	0	0
23.1 - Rental payments to GSA		11,012		11,336		11,666	0	330
23.2 - Rental payments to others		452		452		452	0	0
23.3 - Communications, utilities, and miscellaneous charges		1,286		1,286		1,286	0	0
24.0 - Printing and reproduction		57		57		57	0	0
25.1 - Advisory and assistance services		1,908		1,785		1,785	0	0
25.2 - Other services from non-federal sources		5,621		1,210		1,200	0	-10
25.3 - Other goods and services from federal sources		3,003		3,003		3,003	0	0
25.4 - Operation and maintenance of facilities		13		15		15	0	0
25.6 - Medical care		51		51		51	0	0
25.7 - Operation and maintenance of equipment		263		2,763		2,763	0	0
26.0 - Supplies and materials		456		456		456	0	0
31.0 - Equipment		321		129		129	0	0
32.0 - Land and structures		0		0		1,068	0	1,068
41.0 - Grants, subsidies, and contributions		350		0		0	0	0
Total Obligations		107,978		106,263		105,435	0	-828
Net of:								
Unobligated Balance, Start-of-Year		-40		-11		0	0	11
Transfers/Reprogramming		-1,177		0		0	0	0
Recoveries/Refunds		-2		0		0	0	0
Balance Rescission		0		0		0	0	0
Unobligated End-of-Year, Available		11		0		0	0	0
Unobligated End-of-Year, Expiring		209		0		0	0	0

K. Summary of Requirements by Object Class

	Total Direct Requirements		106,979		106,252		105,435		-817
Reimbursable FTE									
Full-Time Permanent		0		0		0		0	0

Summary of Requirements by Grade

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Grades and Salary Ranges	2017 Enacted		2018 Continuing Resolution		2019 Request		Increase/Decrease	
	Direct Pos.	Amount		Amount	Direct Pos.	Amount	Direct Pos.	Amount
EXEC \$145,700 - \$199,700	1	0	1	0	1	0	0	0
SES/SL \$119,554 - \$179,700	32	0	32	0	32	0	0	0
GS-15 \$123,758 - \$155,500	254	0	239	0	239	0	0	0
GS-14 \$105,211 - \$136,771	72	0	72	0	72	0	0	0
GS-13 \$89,033 - \$115,742	36	0	36	0	36	0	0	0
GS-12 \$74,872 - \$97,333	17	0	17	0	17	0	0	0
GS-11 \$62,467 - \$81,204	36	0	36	0	36	0	0	0
GS-10 \$56,857 - \$73,917	5	0	5	0	5	0	0	0
GS-9 \$51,630 - \$67,114	27	0	27	0	27	0	0	0
GS-8 \$46,745 - \$60,765	21	0	21	0	21	0	0	0
GS-7 \$42,209 - \$54,875	3	0	3	0	3	0	0	0
GS-6 \$37,983 - \$49,375	3	0	3	0	3	0	0	0
GS-5 \$37,075 - \$44,293	3	0	3	0	3	0	0	0
GS-4 \$30,456 - \$39,590	4	0	4	0	4	0	0	0
GS-3 \$27,130 - \$35,269	0	0	0	0	0	0	0	0
Ungraded	0	0	0	0	-14	0	-14	0
Total, Appropriated Positions	514	0	499	0	485	0	-14	0
Average SES Salary		0		0		0		
Average GS Salary		0		0		0		
Average GS Grade		13		13		13		