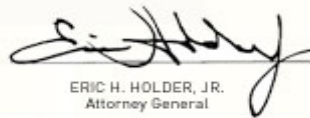


The Principal or ranking Deputy is determined via an internal written designation by the Attorney General or other authorized official.

Approved by:

  
 ERIC H. HOLDER, JR.  
 Attorney General

Date: 11/26/12

B. Summary of Requirements

## Summary of Requirements

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

	FY 2020 Request		
	Positions	Estimate FTE	Amount
<b>2018 Enacted 1/</b>	<b>499</b>	<b>491</b>	<b>106,979</b>
<b>Total 2018 Enacted</b>	<b>499</b>	<b>491</b>	<b>106,979</b>
<b>2019 Continuing Resolution</b>	<b>499</b>	<b>476</b>	<b>106,979</b>
<b>Technical Adjustments</b>			
Expected Change from FY 2019 CR	0	3	650
<b>Total Technical Adjustments</b>	<b>0</b>	<b>3</b>	<b>650</b>
<b>Base Adjustments</b>			
Pay and Benefits	0	0	1,747
Domestic Rent and Facilities	0	0	5,544
Other Adjustments	0	0	11
<b>Total Base Adjustments</b>	<b>0</b>	<b>0</b>	<b>7,302</b>
<b>Total Technical and Base Adjustments</b>	<b>0</b>	<b>3</b>	<b>7,952</b>
<b>2020 Current Services</b>	<b>499</b>	<b>479</b>	<b>114,931</b>
<b>2020 Total Request</b>	<b>499</b>	<b>479</b>	<b>114,931</b>
2019 - 2020 Total Change	0	3	7,952

<sup>1/</sup> FY 2018 FTE is actual

### Summary of Requirements

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	FY 2018 Enacted			FY 2019 Continuing Resolution			FY 2020 Technical and Base Adjustments			FY 2020 Current Services		
	Position s	Actual FTE	Amount	Position s	Est. FTE	Amount	Position s	Est. FTE	Amount	Position s	Est. FTE	Amount
General Tax Matters	499	491	106,979	499	476	106,979	0	3	7,952	499	479	114,931
<b>Total Direct</b>	<b>499</b>	<b>491</b>	<b>106,979</b>	<b>499</b>	<b>476</b>	<b>106,979</b>	<b>0</b>	<b>3</b>	<b>7,952</b>	<b>499</b>	<b>479</b>	<b>114,931</b>
Balance Rescission			0			0			0			0
<b>Total Direct with Rescission</b>			<b>106,979</b>			<b>106,979</b>			<b>7,952</b>			<b>114,931</b>
Reimbursable FTE		0			0			0			0	
<b>Total Direct and Reimb. FTE</b>		<b>491</b>			<b>476</b>			<b>3</b>			<b>479</b>	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
<b>Grand Total, FTE</b>		<b>491</b>			<b>476</b>			<b>3</b>			<b>479</b>	
<b>Suballotments and Direct Collections FTE</b>					<b>23</b>			<b>0</b>			<b>23</b>	
Other FTE:												
LEAP												
Overtime												
<b>Grand Total, FTE</b>		<b>491</b>			<b>499</b>			<b>3</b>			<b>502</b>	

Program Activity	2020 Increases			2020 Offsets			2020 Request		
	Position s	Est. FTE	Amount	Position s	Est. FTE	Amount	Position s	Est. FTE	Amount
General Tax Matters	0	0	0	0	0	0	499	479	114,931
<b>Total Direct</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>499</b>	<b>479</b>	<b>114,931</b>
Balance Rescission			0			0			0
<b>Total Direct with Rescission</b>			<b>0</b>			<b>0</b>			<b>114,931</b>
Reimbursable FTE		0			0			0	
<b>Total Direct and Reimb. FTE</b>		<b>0</b>			<b>0</b>			<b>479</b>	
<b>Suballotments and Direct Collections FTE</b>								<b>23</b>	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
<b>Grand Total, FTE</b>		<b>0</b>			<b>0</b>			<b>502</b>	

*Note: The Suballotments and Direct Collections positions and FTE were reflected under Reimbursable positions and FTE in FY 2018 and prior fiscal years. They are broken out separately beginning with FY 2019.*

**FY 2020 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
No Program Increase									
<b>Total Program Increases</b>		<b>491</b>							

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									
<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 2018 Enacted			FY 2019 Continuing Resolution			FY 2020 Current Services		FY 2020 Increases		FY 2020 Offsets		FY 2020 Total Request		
	Direct & Reimb FTE	SubAllot - Dir Coll 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 4 Promote Rule of Law, Integrity, and Good Government</b>															
4.1 Uphold the rule of law and integrity in the proper administration of justice	491	0	106,979	476	23	106,979	479	114,931	0	0	0	0	479	23	114,931
<b>Subtotal, Goal 4</b>	<b>491</b>	<b>0</b>	<b>106,979</b>	<b>476</b>	<b>23</b>	<b>106,979</b>	<b>479</b>	<b>114,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>479</b>	<b>23</b>	<b>114,931</b>
<b>TOTAL</b>	<b>491</b>	<b>0</b>	<b>106,979</b>	<b>476</b>	<b>23</b>	<b>106,979</b>	<b>479</b>	<b>114,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>479</b>	<b>23</b>	<b>114,931</b>

*Note: The Suballocments and Direct Collections FTE were reflected under Reimbursable FTE in FY 2018 and prior fiscal years. They are broken out separately beginning with FY 2019.*

**Justifications for Technical and Base Adjustments**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

	Positions	Estimate	Amount
		FTE	
<b>Technical Adjustments</b>			
1 <u>Expected Change from FY 2019 CR</u> Expected Change from FY 2019 CR	0	3	650
<b>Subtotal, Technical Adjustments</b>	<b>0</b>	<b>3</b>	<b>650</b>
<b>Pay and Benefits</b>			
1 <u>Changes in Compensable Days</u> The increased cost for one compensable day in FY 2020 compared to FY 2019 is calculated by dividing the FY 2018 estimated personnel compensation by 261 compensable days.	0	0	284
2 <u>Employees Compensation Fund</u> The -\$17,000 request reflects anticipated changes in payments to the Department of Labor for injury benefits under the Federal Employee Compensation Act	0	0	-17
3 <u>FERS Rate Increase</u> Per 2018 OMB Circular A-11 section 32, Personnel Compensation, Benefits, and Related Costs, the agency contribution of regular retirement under FERS will increase from 13.7% to 16%. The FERS contribution for Law Enforcement retirement will increase from 30.1% to 33.4%. The amount requested, \$1,255,000, represents the funds needed to cover this increase.	0	0	1,255
4 <u>Health Insurance</u> Effective January 2020, the component's contribution to Federal employees' health insurance increases by 3.8 percent. Applied against the 2019 estimate of \$4,146,000, the additional amount required is \$148,000.	0	0	148
5 <u>Retirement</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 \$83,000 is necessary to meet our increased retirement obligations as a result of this conversion.	0	0	83
6 <u>Retirement FERS Revised Annuity Employees (RAE) Savings</u> Effective October 1, 2018 (FY 2019), the new agency contributions rates of 13.2% (the same as the prior rate, or an increase of 0%). The amount requested, -\$6,000 represents the funds needed to cover this increase.	0	0	-6
<b>Subtotal, Pay and Benefits</b>	<b>0</b>	<b>0</b>	<b>1,747</b>
<b>Domestic Rent and Facilities</b>			
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 -\$545,000 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 2020 for each building currently occupied by Department of Justice components, as well as the costs of new space to be occupied.	0	0	-545
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 2020.	0	0	6,089
<b>Subtotal, Domestic Rent and Facilities</b>	<b>0</b>	<b>0</b>	<b>5,544</b>
<b>Other Adjustments</b>			
1 <u>Security Investigations</u> Security Investigations - 2020	0	0	11
<b>Subtotal, Other Adjustments</b>	<b>0</b>	<b>0</b>	<b>11</b>
<b>TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS</b>	<b>0</b>	<b>3</b>	<b>7,952</b>

### Crosswalk of 2018 Availability

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	FY 2018 Enacted			Reprogramming/Transfers			Carryover Amount	Recoveries/ Refunds Amount	FY 2018 Availability		
	Position s	Actual FTE	Amount	Position s	Actual FTE	Amount			Position s	Actual FTE	Amount
General Tax Matters	499	491	106,979	0	0	2,846	11	0	499	491	109,836
<b>Total Direct</b>	<b>499</b>	<b>491</b>	<b>106,979</b>	<b>0</b>	<b>0</b>	<b>2,846</b>	<b>11</b>	<b>0</b>	<b>499</b>	<b>491</b>	<b>109,836</b>
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			106,979			2,846	11	0			109,836
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		491			0					491	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		491			0					491	

**Reprogramming/Transfers:** Funding of \$2.846 million was reallocated from GLA's ALS account to the Tax Division

**Carryover:**

**Recoveries/Refunds:**

### Crosswalk of 2019 Availability

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	FY 2019 Continuing Resolution			Reprogramming/Transfers			Carryover	Recoveries/Refunds	FY 2019 Availability		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Amount	Amount	Positions	Est. FTE	Amount
General Tax Matters	499	476	106,979	0	0	0	849	0	499	476	107,828
<b>Total Direct</b>	<b>499</b>	<b>476</b>	<b>106,979</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>849</b>	<b>0</b>	<b>499</b>	<b>476</b>	<b>107,828</b>
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			106,979			0	849	0			107,828
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		476			0					476	
<b>Suballotments and Direct Collections FTE</b>		<b>23</b>			<b>0</b>					<b>23</b>	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		499			0					499	

**Reprogramming/Transfers:**

**Carryover:** Funding totaling \$848,883 carried forward into FY 2019 from GLA's 2018 no year account

**Recoveries/Refunds:**



### Summary of Reimbursable Resources

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Collections by Source	2018 Actual			2019 Estimate			2020 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	491	9,050	0	0	0	0	0	0	0	0	0
<b>Budgetary Resources</b>	<b>0</b>	<b>491</b>	<b>9,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Obligations by Program Activity	2018 Actual			2019 Estimate			2020 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	9,050	0	0	0	0	0	0	0	0	0
<b>Budgetary Resources</b>	<b>0</b>	<b>0</b>	<b>9,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

H. Summary of Sub-Allotments and Direct Collections Resources

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

Criminal Division  
Salaries and Expenses  
(Dollars in Thousands)

Collections by Source	2018 Actual			2019 Estimate			2020 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	0	23	23	6,070	23	23	6,070	0	0	0
<b>Budgetary Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>23</b>	<b>6,070</b>	<b>23</b>	<b>23</b>	<b>6,070</b>	<b>0</b>	<b>0</b>	<b>0</b>

Obligations by Program Activity	2018 Actual			2019 Estimate			2020 Request			Increase/Decrease		
	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount
Criminal Litigation	0	0	0	0	0	0	0	0	0	0	0	0
Civil Litigation	0	0	0	23	23	6,070	23	23	6,070	0	0	0
Legal Education	0	0	0	0	0	0	0	0	0	0	0	0
<b>Budgetary Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>23</b>	<b>6,070</b>	<b>23</b>	<b>23</b>	<b>6,070</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: The Suballotments and Direct Collections positions and FTE were reflected under Reimbursable positions and FTE in FY 2018 and prior fiscal years. They are broken out separately beginning with FY 2019.

**Detail of Permanent Positions by Category**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Category	FY 2018 Enacted			FY 2019 Continuing Resolution			FY 2020 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.	SubAllot- Dir Coll Pos.	
Security Specialists (080)	0	0	0	1	0	0	0	0	0	0	1	0	0
Personnel Management (0200-0260)	8	0	0	6	0	0	0	0	0	0	6	0	0
Clerical and Office Services (0300-0399)	21	0	0	20	0	0	0	0	0	0	20	0	0
Misc Admin & Prog (0301)	0	0	0	24	0	0	0	0	0	0	24	0	0
Accounting and Budget (500-599)	9	0	0	7	0	0	0	0	0	0	7	0	0
Paralegals / Other Law (900-998)	72	0	0	7	0	0	0	0	0	0	7	0	0
Attorneys (905)	377	0	0	376	0	23	0	0	0	0	376	0	23
Paralegal Specialist (0950)	0	0	0	44	0	0	0	0	0	0	44	0	0
Business & Industry (1100-1199)	0	0	0	1	0	0	0	0	0	0	1	0	0
Library (1400-1499)	1	0	0	1	0	0	0	0	0	0	1	0	0
Information Technology Mgmt (2210-2299)	11	0	0	12	0	0	0	0	0	0	12	0	0
<b>Total</b>	<b>499</b>	<b>0</b>	<b>0</b>	<b>499</b>	<b>0</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>499</b>	<b>0</b>	<b>23</b>	
Headquarters Washington D.C.	471	0	0	471	0	23	0	0	0	0	471	0	23
US Fields	28	0	0	28	0	0	0	0	0	0	28	0	0
Foreign Field	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>499</b>	<b>0</b>	<b>0</b>	<b>499</b>	<b>0</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>499</b>	<b>0</b>	<b>23</b>	

Note: The Suballotments and Direct Collections positions were reflected under Reimbursable positions in FY 2018 and prior fiscal years. They are broken out separately beginning with FY 2019.

## Financial Analysis of Program Changes

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Grades	Total Program Changes	
	Positions	Amount
No grades		491
<b>Total Positions and Annual Amount</b>	<b>0</b>	<b>491</b>
Lapse (-)		
11.5 - Other personnel compensation		
<b>Total FTEs and Personnel Compensation</b>	<b>0</b>	<b>491</b>
No BOCs		
<b>Total Program Change Requests</b>	<b>0</b>	<b>491</b>

K. Summary of Requirements by Object Class

(Dollars in Thousands)

Object Class	FY 2018 Actual		FY 2019 Continuing		FY 2020 Request		Increase/Decrease	
	Act. FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 - Full-time permanent	491	56,309	476	56,578	479	57,534	3	956
11.3 - Other than full-time permanent	0	3,999	0	1,843	0	1,843	0	0
11.5 - Other personnel compensation	0	1,326	0	944	0	944	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	10	0	1	0	1	0	0
<b>Total</b>	<b>491</b>	<b>61,644</b>	<b>476</b>	<b>59,366</b>	<b>479</b>	<b>60,322</b>	<b>3</b>	<b>956</b>
<b>Other Object Classes</b>								
12.1 - Civilian personnel benefits		18,324		17,951		19,413	0	1,462
13.0 - Benefits for former personnel		9		0		0	0	0
21.0 - Travel and transportation of persons		2,705		3,561		3,440	0	-121
22.0 - Transportation of things		764		100		100	0	0
23.1 - Rental payments to GSA		11,030		13,403		12,858	0	-545
23.2 - Rental payments to others		452		462		462	0	0
23.3 - Communications, utilities, and miscellaneous charges		1,400		1,125		1,125	0	0
24.0 - Printing and reproduction		51		66		66	0	0
25.1 - Advisory and assistance services		1,821		2,033		2,033	0	0
25.2 - Other services from non-federal sources		3,860		185		185	0	0
25.3 - Other goods and services from federal sources		3,974		3,909		3,909	0	0
25.4 - Operation and maintenance of facilities		25		741		741	0	0
25.6 - Medical care		54		5		5	0	0
25.7 - Operation and maintenance of equipment		99		3,539		3,539	0	0
25.8 - Subsistence and support of persons		483		0		0	0	0
26.0 - Supplies and materials		284		233		444	0	211
31.0 - Equipment		0		300		200	0	-100
32.0 - Land and structures		0		0		6,089	0	6,089
<b>Total Obligations</b>		<b>106,979</b>		<b>106,979</b>		<b>114,931</b>	<b>0</b>	<b>7,952</b>
<b>Net of:</b>								
Unobligated Balance, Start-of-Year		-11		0		0	0	0
Transfers/Reprogramming		-2,846		0		0	0	0
Recoveries/Refunds		0		0		0	0	0
Balance Rescission		0		0		0	0	0
Unobligated End-of-Year, Available		849		0		0	0	0
Unobligated End-of-Year, Expiring		48		0		0	0	0
<b>Total Direct Requirements</b>		<b>106,979</b>		<b>106,979</b>		<b>114,931</b>		<b>7,952</b>
Reimbursable FTE								
Full-Time Permanent	0		0		0		0	0
Suballotments and Direct Collections FTE								
Full-Time Permanent	0		23		23		0	0

### Summary of Requirements by Grade

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Grades and Salary Ranges	2018 Enacted		2019 Continuing Resolution Continuing Resolution		2020 Request		Increase/Decrease	
	Direct Pos.	Amount	Direct Pos.	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	247	0	239	0	239	0	0	0
GS-14 \$105,211 □ 136,771	83	0	66	0	66	0	0	0
GS-13 \$89,033 □ 115,742	24	0	36	0	36	0	0	0
GS-12 \$74,872 □ 97,333	15	0	17	0	17	0	0	0
GS-11 \$62,467 □ 81,204	37	0	36	0	36	0	0	0
GS-10 \$56,857 □ 73,917	6	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	23	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	5	0	3	0	3	0	0	0
GS-4 \$30,456 □ 39,590	6	0	4	0	4	0	0	0
GS-3 \$27,130 □ 35,269	2	0	0	0	0	0	0	0
Ungraded	0	0	6	0	6	0	0	0
<b>Total, Appropriated Positions</b>	<b>514</b>	<b>0</b>	<b>499</b>	<b>0</b>	<b>499</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Average SES Salary</b>		<b>0</b>		<b>0</b>		<b>0</b>		
<b>Average GS Salary</b>		<b>0</b>		<b>0</b>		<b>0</b>		
<b>Average GS Grade</b>		<b>13</b>		<b>13</b>		<b>13</b>		