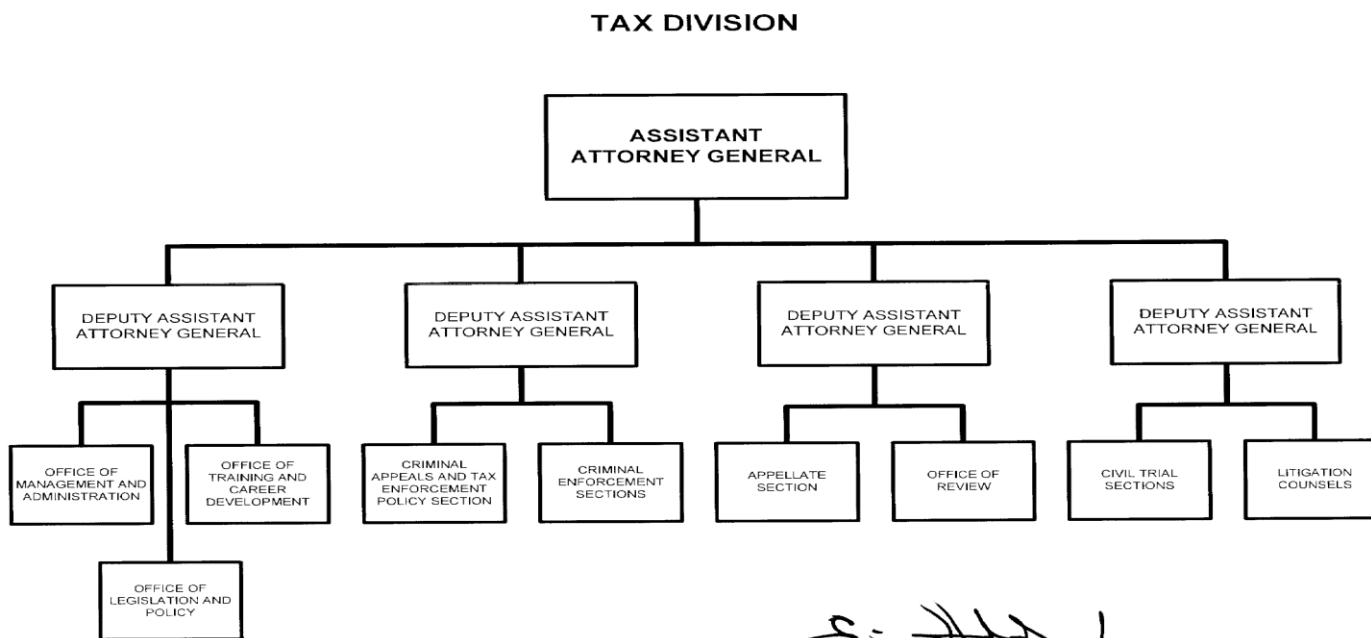


# A: Organizational Chart



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 2016 Request		
	Direct Pos.	Estimate FTE	Amount
2014 Enacted <sup>/1</sup>	639	465	104,470
<b>Total 2014 Enacted</b>	<b>639</b>	<b>465</b>	<b>104,470</b>
<b>2015 Enacted</b>	<b>639</b>	<b>534</b>	<b>106,674</b>
<b>Base Adjustments</b>			
Pay and Benefits	0	0	1,687
Domestic Rent and Facilities	0	0	4,717
<b>Total Base Adjustments</b>	<b>0</b>	<b>0</b>	<b>6,404</b>
<b>2015 Current Services</b>	<b>0</b>	<b>0</b>	<b>6,404</b>
<b>Program Changes</b>			
<b>Total Program Changes</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2016 Total Request</b>	<b>639</b>	<b>534</b>	<b>113,078</b>
2014 - 2016 Total Change	0	0	6,404

FY 2014 FTE is actual <sup>/1</sup>

**B. Summary of Requirements**

**Summary of Requirements**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	2014 Enacted			2015 Enacted			2016 Technical and Base Adjustments			2016 Current Services		
	Direct Pos.	Actual FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount
General Tax Matters	639	465	104,470	639	534	106,674	0	0	6,404	639	534	113,078
<b>Total Direct</b>	<b>639</b>	<b>465</b>	<b>104,470</b>	<b>639</b>	<b>534</b>	<b>106,674</b>	<b>0</b>	<b>0</b>	<b>6,404</b>	<b>639</b>	<b>534</b>	<b>113,078</b>
Balance Rescission			0			0			0			0
Total Direct with Rescission			104,470			106,674			6,404			113,078
Reimbursable FTE		0			0			0			0	
Total Direct and Reimb. FTE		465			534			0			534	
Grand Total, FTE		465			534			0			534	

Program Activity	2016 Increases			2016 Offsets			2016 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	113,078
<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>113,078</b>
Balance Rescission			0			0			0
Total Direct with Rescission			0			0			113,078
Reimbursable FTE		0			0			0	
Total Direct and Reimb. FTE		0			0			534	
Grand Total, FTE		0			0			534	

D. Resources by DOJ Strategic Goal and Strategic Objective

Resources by Department of Justice Strategic Goal/Objective

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Strategic Goal and Strategic Objective	2014 Enacted		2015 Enacted		2016 Current Services		2016 Increases		2016 Offsets		2016 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	465	104,470	534	106,674	534	113,078	0	0	0	0	534	113,078
<b>Subtotal, Goal 2</b>	<b>465</b>	<b>104,470</b>	<b>534</b>	<b>106,674</b>	<b>534</b>	<b>113,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>534</b>	<b>113,078</b>
<b>TOTAL</b>	<b>465</b>	<b>104,470</b>	<b>534</b>	<b>106,674</b>	<b>534</b>	<b>113,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>534</b>	<b>113,078</b>

E. Justification for Technical and Base Adjustments

Justifications for Technical and Base Adjustments

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

	Direct Pos.	Estimate FTE	Amount
<b>Pay and Benefits</b>			
1 <u>2016 Pay Raise:</u> This request provides for a proposed 1.3 percent pay raise to be effective in January of 2016. The amount request, \$781,000, represents the pay amounts for 3/4 of the fiscal year plus appropriate benefits (\$564,000 for pay and \$217,000 for benefits.)	0	0	781
2 <u>Annualization of 2015 Pay Raise:</u> This pay annualization represents first quarter amounts (October through December) of the 2015 pay increase of 1.0% included in the 2015 President's Budget. The amount requested \$183,000, represents the pay amounts for 1/4 of the fiscal year plus appropriate benefits (\$130,000 for pay and \$53,000 for benefits).	0	0	183
3 <u>Changes in Compensable Days:</u> The increased cost for one compensable day in FY 2016 compared to FY 2015 is calculated by dividing the FY 2015 estimated personnel compensation by 261 compensable days.	0	0	297
4 <u>FERS Regular/Law Enforcement Retirement Contribution:</u> Effective October 1, 2014 (FY 2015), the <b>new agency contribution rates of 13.2% (up from the current 11.9%, or an increase of 1.3%) and 28.8% for law enforcement personnel (up from the current 26.3%, or an increase of 2.5%).</b> The amount requested, \$244,000, represents the funds needed to cover this increase.	0	0	244
5 <u>Health Insurance:</u> Effective January 2015, the component's contribution to Federal employees' health insurance increases by 5.0 percent. Applied against the 2014 estimate of \$3,544,000, the additional amount required is \$146,000.	0	0	146
6 <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 1.3 percent per year. The requested increase of \$36,000 is necessary to meet our increased retirement obligations as a result of this conversion.			36
<b>Subtotal, Pay and Benefits</b>	<b>0</b>	<b>0</b>	<b>1,687</b>
<b>Domestic Rent and Facilities</b>			
1 <u>General Services Administration (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 \$712,000 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 2016 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	712
2 <u>Moves (Lease Expirations):</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 2016.	0	0	3,975
3 <u>Guard Services:</u> Increase 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 \$30,000 is required to meet these commitments.			30
<b>Subtotal, Domestic Rent and Facilities</b>	<b>0</b>	<b>0</b>	<b>4,717</b>
<b>TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS</b>	<b>0</b>	<b>0</b>	<b>6,404</b>

F. Crosswalk of 2014 Availability

**Crosswalk of 2014 Availability**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	2014 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	2014 Availability		
	Direct Pos.	Actual FTE	Amount	Direct Pos.	Estim. FTE	Amount	Amount	Amount	Direct Pos.	Actual FTE	Amount
General Tax Matters	639	465	104,470	0	0	1,500	392	92	639	465	106,454
<b>Total Direct</b>	<b>639</b>	<b>465</b>	<b>104,470</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>392</b>	<b>92</b>	<b>639</b>	<b>465</b>	<b>106,454</b>
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		465			0					465	
Grand Total, FTE		465			0					465	

**Reprogramming/Transfers:** Funding of \$1.5M was reallocated from GLA's ALS account.

**Recoveries/Refunds:** Direct recoveries from TAX's no-year ALS account total \$92K.

**G. Crosswalk of 2015 Availability**

**Crosswalk of 2015 Availability**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	FY 2015 Enacted			Reprogramming/Transfers			Carryover	Rescission	2015 Availability		
	Direct Pos.	Estim. FTE	Amount	Direct Pos.	Estim. FTE	Amount	Amount	Amount	Direct Pos.	Estim. FTE	Amount
General Tax Matters	639	534	106,674	0	0	0	1,360	-493	639	534	107,541
<b>Total Direct</b>	<b>639</b>	<b>534</b>	<b>106,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,360</b>	<b>-493</b>	<b>639</b>	<b>534</b>	<b>107,541</b>
Balance Rescission			0				493				493
Total Direct with Rescission			106,674				0				106,674
Reimbursable FTE		0			0		0			0	
Total Direct and Reimb. FTE		534			0		0			534	
Grand Total, FTE		534			0		0	-493		534	

**Carryover:** The Tax Division brought forward \$1,360K from funds provided in FY 2014 from ALS.

**Rescission**

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

H. Summary of Reimbursable Resources

**Summary of Reimbursable Resources**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Collections by Source	2014 Actual			2015 Planned			2016 Request			Increase/Decrease		
	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount
Internal Revenue Service	0	0	0	0	0	0	0	0	0	0	0	0
Debt Collection (3% Fund)	20	20	7,670	0	0	8,352	0	0	8,352	0	0	0
Treasury	1	1	128	0	0	0	0	0	0	0	0	0
DOJ-OCDETF	0	0	0	0	0	0	0	0	0	0	0	0
DOJ - EOUSA	0	0	0	0	0	0	0	0	0	0	0	0
<b>Budgetary Resources</b>	<b>21</b>	<b>21</b>	<b>7,798</b>	<b>0</b>	<b>0</b>	<b>8,352</b>	<b>0</b>	<b>0</b>	<b>8,352</b>	<b>0</b>	<b>0</b>	<b>0</b>

Obligations by Program Activity	2014 Actual			2015 Planned			2016 Request			Increase/Decrease		
	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount
Internal Revenue Service	0	0	2,068	0	0	0	0	0	0	0	0	0
Debt Collection (3% Fund)	20	20	5,684	0	0	7,670	0	0	0	0	0	-7,670
Treasury	1	1	186	0	0	128	0	0	0	0	0	-128
DOJ-OCDETF	0	0	20	0	0	0	0	0	0	0	0	0
DOJ - EOUSA	0	0	189	0	0	0	0	0	0	0	0	0
<b>Budgetary Resources</b>	<b>21</b>	<b>21</b>	<b>8,147</b>	<b>0</b>	<b>0</b>	<b>7,798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-7,798</b>



I. Detail of Permanent Positions by Category

**Detail of Permanent Positions by Category**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Category	2014 Enacted		2015 Enacted		2016 Request				
	Direct Pos.	Reimb. Pos.	Direct Pos.	Reimb. Pos.	ATBs	Program Increases	Program Offsets	Total Direct Pos.	Total Reimb. Pos.
Personnel Management (200-299)	8	0	8	0	0	0	0	8	0
Clerical and Office Services (300-399)	108	0	108	0	0	0	0	108	0
Accounting and Budget (500-599)	9	0	9	0	0	0	0	9	0
Attorneys (905)	377	0	377	0	0	0	0	377	0
Paralegals / Other Law (900-998)	125	0	125	0	0	0	0	125	0
Library (1400-1499)	1	0	1	0	0	0	0	1	0
Information Technology Mgmt (2210)	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
U.S. Field	28	0	28	0	0	0	0	28	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>

K. Summary of Requirements by Object Class

Summary of Requirements by Object Class

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Object Class	2014 Actual		2015 Availability		2016 Request		Increase/Decrease	
	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 Full-Time Permanent	453	53,630	520	62,428	520	63,028	0	600
11.3 Other than Full-Time Permanent	12	1,071	14	931	14	950	0	19
11.5 Other Personnel Compensation	0	982	0	0	0	0	0	0
<i>Overtime</i>	0	42	0	0	0	0	0	0
<i>Other Compensation</i>	0	940	0	0	0	0	0	0
11.8 Special Personal Services Payments	0	57	0	0	0	0	0	0
<b>Total</b>	<b>465</b>	<b>55,740</b>	<b>534</b>	<b>63,359</b>	<b>534</b>	<b>63,978</b>	<b>0</b>	<b>619</b>
<b>Other Object Classes</b>								
12.0 Personnel Benefits		15,081		17,707		17,908		201
13.0 Benefits for former personnel		8		1		1		0
21.0 Travel and Transportation of Persons		2,602		3,352		3,352		0
22.0 Transportation of Things		740		993		993		0
23.1 Rental Payments to GSA		11,656		12,669		13,381		712
23.2 Rental Payments to others		416						0
23.3 Communications, Utilities, and Miscellaneous Charges		949		1,078		1,078		0
24.0 Printing and Reproduction		36		80		80		0
25.2 Other Services from Non-Federal Sources		5,726		4,880		8,855		3,975
25.3 Other Goods and Services from Federal Sources		2,054		2,422		2,452		30
25.4 Operation and Maintenance of Facilities		50						
25.6 Medical Care		52						
25.7 Operation and Maintenance of Equipment		53						
26.0 Supplies and Materials		749		600		600		0
31.0 Equipment		4,763		400		400		0
32.0 Leasehold improvements		2,800		0		0		0
<b>Total Obligations</b>		<b>103,475</b>		<b>107,541</b>		<b>113,078</b>		<b>5,537</b>
Subtract - Unobligated Balance, Start-of-Year		-392		-1,360		0		0
Subtract - Reallocation		-1,500		0		0		0
Subtract - Recoveries/Refunds		-92		0		0		0
Add - Recission		0		493		0		0
Add - Unobligated End-of-Year, Available		1,360		0		0		0
Add - Unobligated End-of-Year, Expiring		1,619		0		0		0
<b>Total Direct Requirements</b>	<b>0</b>	<b>104,470</b>	<b>0</b>	<b>106,674</b>	<b>0</b>	<b>113,078</b>	<b>0</b>	<b>5,537</b>
Reimbursable FTE								
Full-Time Permanent	0		0		0		0	
23.1 Rental Payments to GSA (Reimbursable)		0		0		0		0
25.3 Other Goods and Services from Federal Sources - DHS Security (Reimbursable)		0		0		0		0