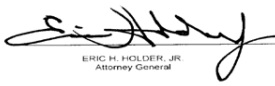


The Principal or ranking Deputy is determined via an internal written designation by the Attorney General or other authorized official.

Approved by:  Date: 11/26/12  
ERIC H. HOLDER, JR.  
Attorney General

## Summary of Requirements

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

	FY 2025 Request		
	Positions	Estimate FTE	Amount
<b>2023 Enacted 1/</b>	<b>523</b>	<b>433</b>	<b>122,148</b>
<b>Total 2023 Enacted</b>	<b>523</b>	<b>433</b>	<b>122,148</b>
<b>2024 Continuing Resolution 2/</b>	<b>523</b>	<b>465</b>	<b>122,148</b>
FY 2024 Annualized Continuing Resolution	-12	-2	0
<b>Total 2024 Continuing Resolution</b>	<b>511</b>	<b>463</b>	<b>122,148</b>
<b>Technical Adjustments</b>			
Additional Amount for 2024 Pay Raise	0	0	2,072
<b>Total Technical Adjustments</b>	<b>0</b>	<b>0</b>	<b>2,072</b>
<b>Base Adjustments</b>			
Pay and Benefits	0	0	4,977
Domestic Rent and Facilities	0	0	53
Other Adjustments	0	0	4
<b>Total Base Adjustments</b>	<b>0</b>	<b>0</b>	<b>5,034</b>
<b>Total Technical and Base Adjustments</b>	<b>0</b>	<b>0</b>	<b>7,106</b>
<b>2025 Current Services</b>	<b>511</b>	<b>463</b>	<b>129,254</b>
<b>2025 Total Request</b>	<b>511</b>	<b>463</b>	<b>129,254</b>
2024 - 2025 Total Change	0	0	7,106

<sup>1/</sup> FY 2023 FTE is actual

<sup>2/</sup> Amounts included herein referring to the FY 2024 Continuing Resolution reflect an Annualized Continuing Resolution level.

**Summary of Requirements**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	FY 2023 Enacted			FY 2024 Continuing Resolution			FY 2024 Annualized CR			FY 2025 Technical and Base Adjustments			FY 2025 Current Services		
	Positions	Actual FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
General Tax Matters	523	433	122,148	523	465	122,148	-12	-2	0	0	0	7,106	511	463	129,254
<b>Total Direct</b>	<b>523</b>	<b>433</b>	<b>122,148</b>	<b>523</b>	<b>465</b>	<b>122,148</b>	<b>-12</b>	<b>-2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,106</b>	<b>511</b>	<b>463</b>	<b>129,254</b>
Balance Rescission			0			0			0			0			0
<b>Total Direct with Rescission</b>			<b>122,148</b>			<b>122,148</b>			<b>0</b>			<b>7,106</b>			<b>129,254</b>
Reimbursable FTE		0			0			0			0			0	
<b>Total Direct and Reimb. FTE</b>		<b>433</b>			<b>465</b>			<b>-2</b>			<b>0</b>			<b>463</b>	
Other FTE:															
LEAP		0			0			0			0			0	
Overtime		0			0			0			0			0	
<b>Grand Total, FTE</b>		<b>433</b>			<b>465</b>			<b>-2</b>			<b>0</b>			<b>463</b>	
<i>Sub-Allotments and Direct Collections FTE</i>		25			29			0			0			29	

Program Activity	2025 Increases			2025 Offsets			2025 Request		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
General Tax Matters	0	0	0	0	0	0	511	463	129,254
<b>Total Direct</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>511</b>	<b>463</b>	<b>129,254</b>
Balance Rescission			0			0			0
<b>Total Direct with Rescission</b>			<b>0</b>			<b>0</b>			<b>129,254</b>
Reimbursable FTE		0			0			0	
<b>Total Direct and Reimb. FTE</b>		<b>0</b>			<b>0</b>			<b>463</b>	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
<b>Grand Total, FTE</b>		<b>0</b>			<b>0</b>			<b>463</b>	
<i>Sub-Allotments and Direct Collections FTE</i>		0			0			29	

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

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Strategic Goal and Strategic Objective	FY 2023 Enacted			FY 2024 Continuing Resolution			FY 2025 Current Services		FY 2025 Increases		FY 2025 Offsets		FY 2025 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 1 Uphold the Rule of Law</b>															
1.1 Protect Our Democratic Institutions.	433	25	122,148	463	29	122,148	463	129,254	0	0	0	0	463	29	129,254
<b>Subtotal, Goal 1</b>	<b>433</b>	<b>25</b>	<b>122,148</b>	<b>463</b>	<b>29</b>	<b>122,148</b>	<b>463</b>	<b>129,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>463</b>	<b>29</b>	<b>129,254</b>
<b>TOTAL</b>	<b>433</b>	<b>25</b>	<b>122,148</b>	<b>463</b>	<b>29</b>	<b>122,148</b>	<b>463</b>	<b>129,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>463</b>	<b>29</b>	<b>129,254</b>

### Justifications for Technical and Base Adjustments

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

	Positions	Estimate FTE	Amount
<b>Technical Adjustments</b>			
1 Additional Amount for 2024 Pay Raise Technical adjustment required to sustain pay and benefits and personnel, including funds needed to sustain the 5.2 percent pay raise effective January 2024.	0	0	2,072
<b>Subtotal, Technical Adjustments</b>	<b>0</b>	<b>0</b>	<b>2,072</b>
<b>Pay and Benefits</b>			
1 <u>2025 Pay Raise - 2%</u> This request provides for an estimated 2.0% pay raise to be effective in January of 2025. The amount requested, \$1,398, represents the pay amounts for 3/4 of the fiscal year plus appropriate benefits (\$1,036 for pay and \$362 for benefits.)	0	0	1,398
2 <u>Annualization of 2023 Approved Positions</u> This provides for the third-year annualization of 20 new positions appropriated in 2023. Annualization of new positions extends up to 3 years to provide entry level funding in the first year, with a 1 or 2-year progression to a journeyman level. For 2023 increases, this request includes an increase of \$2,156 for full-year payroll costs associated with these additional positions.	0	0	2,156
3 <u>Annualization of 2024 Pay Raise</u> This pay annualization represents first quarter amounts (October through December) of the 2024 pay increase of 5.2%. The amount requested, \$1,139, represents the pay amounts for 1/4 of the fiscal year plus appropriate benefits (\$843 for pay and \$296 for benefits.)	0	0	1,139
4 <u>Employees Compensation Fund</u> The -\$1,000 request reflects anticipated changes in payments to the Department of Labor for injury benefits under the Federal Employee Compensation Act.	0	0	-1
5 <u>Health Insurance</u> Effective January 2025, the component's contribution to Federal employees' health insurance increases by 7.4 percent. Applied against the 2024 estimate of \$4,452, the additional amount required is \$285.	0	0	285
<b>Subtotal, Pay and Benefits</b>	<b>0</b>	<b>0</b>	<b>4,977</b>
<b>Domestic Rent and Facilities</b>			
1 <u>GSA Rent</u>	0	0	51

E. Justifications for Technical and Base Adjustments

<p>GSA will continue to charge rental rates that approximate those charged to commercial tenants for equivalent space and related services. The requested increase of \$51 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 2025 for each building currently occupied by Department of Justice components, as well as the costs of new space to be occupied.</p>			
<p>2 <u>Guard Service</u></p>	0	0	2
<p>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 \$2 is required to meet these commitments.</p>			
<p><b>Subtotal, Domestic Rent and Facilities</b></p>	<b>0</b>	<b>0</b>	<b>53</b>
<p><b>Other Adjustments</b></p>			
<p>1 <u>Security Investigations</u></p>	0	0	4
<p>The transition of background security investigations from Office of Personnel Management (OPM) to Defense Counterintelligence and Security Agency (DCSA) has led to a reduction of currently implemented prices. The amount requested, \$4 represents the price per case times the anticipated number of cases.</p>			
<p><b>Subtotal, Other Adjustments</b></p>	<b>0</b>	<b>0</b>	<b>4</b>
<p><b>TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS</b></p>			
	<b>0</b>	<b>0</b>	<b>7,106</b>

### Crosswalk of 2023 Availability

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	FY 2023 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2023 Availability		
	Position s	Actual FTE	Amount	Position s	Est. FTE	Amount	Amount	Amount	Position s	Actual FTE	Amount
General Tax Matters	523	433	122,148	0	0	1,095	1,761	27	523	433	125,031
<b>Total Direct</b>	<b>523</b>	<b>433</b>	<b>122,148</b>	<b>0</b>	<b>0</b>	<b>1,095</b>	<b>1,761</b>	<b>27</b>	<b>523</b>	<b>433</b>	<b>125,031</b>
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			122,148			1,095	1,761	27			125,031
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		433			0					433	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		433			0					433	
<i>Sub-Allotments and Direct Collections FTE</i>		25								25	

**Reprogramming/Transfers:**

Funding totaling \$1,095,000 was transferred from GLA's prior year unobligated balances to the Tax Division's ALS account.

**Carryover:**

Funds carried over into FY 2023 from GLA's FY 2011 no-year account total \$1,761,000.

**Recoveries/Refunds:**

Recoveries totaled \$27,000 in no-year funding.

**Crosswalk of 2024 Availability**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Program Activity	FY 2024 Continuing Resolution			FY 2024 Annualized CR			Reprogramming/Transfers			Carryover	Recoveries/Refunds	FY 2024 Availability		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Amount	Amount	Positions	Est. FTE	Amount
General Tax Matters	523	465	122,148	-12	-2	0	0	0	0	2,387	0	511	463	124,535
<b>Total Direct</b>	<b>523</b>	<b>465</b>	<b>122,148</b>	<b>-12</b>	<b>-2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,387</b>	<b>0</b>	<b>511</b>	<b>463</b>	<b>124,535</b>
Balance Rescission			0			0			0	0	0			0
Total Direct with Rescission			122,148			0			0	2,387	0			124,535
Reimbursable FTE		0			0			0						0
Total Direct and Reimb. FTE		465			-2			0						463
Other FTE:														
LEAP FTE		0			0			0						0
Overtime		0			0			0						0
Grand Total, FTE		465			-2			0						463
<i>Sub-Allotments and Direct Collections FTE</i>		29			0								29	

**Reprogramming/Transfers:**

**Carryover:**

Funds were carried forward into FY 2024 from GLA's FY 2023 no year account total \$2,387,000.

**Recoveries/Refunds:**



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

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Sub-Allotments and Direct Collections	2023 Actual			2024 Estimate			2025 Request			Increase/Decrease		
	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount
DEBT COLLECTION MANAGEMENT - 3%	24	25	7,040	29	29	5,937	29	29	5,937	0	0	0
<b>Budgetary Resources</b>	<b>24</b>	<b>25</b>	<b>7,040</b>	<b>29</b>	<b>29</b>	<b>5,937</b>	<b>29</b>	<b>29</b>	<b>5,937</b>	<b>0</b>	<b>0</b>	<b>0</b>

Obligations by Program Activity	2023 Actual			2024 Estimate			2025 Request			Increase/Decrease		
	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount	SubAllot-Dir Coll Pos	SubAllot-Dir Coll FTE	Amount
General Tax Matters	24	25	7,040	29	29	5,937	29	29	5,937	0	0	0
<b>Budgetary Resources</b>	<b>24</b>	<b>25</b>	<b>7,040</b>	<b>29</b>	<b>29</b>	<b>5,937</b>	<b>29</b>	<b>29</b>	<b>5,937</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Detail of Permanent Positions by Category**

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Category	FY 2023 Enacted			FY 2024 Continuing Resolution			FY 2025 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.	Total SubAllot- Dir Coll Pos
Security Specialists (080)	1	0	0	1	0	0	0	0	0	1	0	0
Human Resources Management (0200-0260)	6	0	0	6	0	0	0	0	0	6	0	0
Clerical and Office Services (0300-0399)	20	0	0	20	0	0	0	0	0	20	0	0
Misc Admin & Prog (0301)	23	0	0	23	0	0	0	0	0	23	0	0
Accounting and Budget (500-599)	7	0	0	7	0	0	0	0	0	7	0	0
Paralegals / Other Law (900-998)	7	0	0	7	0	0	0	0	0	7	0	0
Attorneys (905)	395	0	23	388	0	28	0	0	0	388	0	28
Paralegal Specialist (0950)	44	0	0	44	0	0	0	0	0	44	0	0
Business & Industry (1100-1199)	1	0	0	1	0	0	0	0	0	1	0	0
Library (1400-1499)	1	0	0	1	0	0	0	0	0	1	0	0
Information Technology Mgmt (2210-2299)	12	0	0	12	0	0	0	0	0	12	0	0
Others	6	0	1	1	0	1	0	0	0	1	0	1
<b>Total</b>	<b>523</b>	<b>0</b>	<b>24</b>	<b>511</b>	<b>0</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>511</b>	<b>0</b>	<b>29</b>
Headquarters Washington D.C.	497	0	24	485	0	29	0	0	0	485	0	29
US Fields	26	0	0	26	0	0	0	0	0	26	0	0
Foreign Field	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>523</b>	<b>0</b>	<b>24</b>	<b>511</b>	<b>0</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>511</b>	<b>0</b>	<b>29</b>

### Summary of Requirements by Object Class

Tax Division  
Salaries and Expenses  
(Dollars in Thousands)

Object Class	FY 2023 Actual		FY 2024 Continuing Resolution		FY 2025 Request		Increase/Decrease	
	Act. FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 - Full-time permanent	433	54,878	463	56,374	463	63,542	0	7,168
11.3 - Other than full-time permanent	0	7,715	0	8,017	0	6,874	0	-1,143
11.5 - Other personnel compensation	0	1,948	0	2,123	0	2,224	0	101
<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	0	0	0	0	0	0	0
<b>Total</b>	<b>433</b>	<b>64,541</b>	<b>463</b>	<b>66,514</b>	<b>463</b>	<b>72,640</b>	<b>0</b>	<b>6,126</b>
<b>Other Object Classes</b>								
12.1 - Civilian personnel benefits		21,811		22,139		24,626	0	2,487
13.0 - Benefits for former personnel		13		20		0	0	-20
21.0 - Travel and transportation of persons		2,789		3,100		2,450	0	-650
22.0 - Transportation of things		165		120		122	0	2
23.1 - Rental payments to GSA		10,550		11,250		11,250	0	0
23.2 - Rental payments to others		587		528		650	0	122
23.3 - Communications, utilities, and miscellaneous charges		2,890		2,598		2,341	0	-257
24.0 - Printing and reproduction		8		15		15	0	0
25.1 - Advisory and assistance services		6,200		4,718		4,700	0	-18
25.2 - Other services from non-federal sources		1,069		977		865	0	-112
25.3 - Other goods and services from federal sources		3,139		3,000		3,023	0	23
25.4 - Operation and maintenance of facilities		671		569		600	0	31
25.6 - Medical care		0		0		6	0	6
25.7 - Operation and maintenance of equipment		6,724		7,779		5,107	0	-2,672
26.0 - Supplies and materials		701		650		608	0	-42
31.0 - Equipment		535		558		251	0	-307
<b>Total Obligations</b>		<b>122,393</b>		<b>124,535</b>		<b>129,254</b>	<b>0</b>	<b>4,719</b>
<b>Net of:</b>								
Unobligated Balance, Start-of-Year		-1,761		-2,387		0	0	2,387
Transfers/Reprogramming		-1,095		0		0	0	0
Recoveries/Refunds		-27		0		0	0	0
Balance Rescission		0		0		0	0	0
Unobligated End-of-Year, Available		2,387		0		0	0	0
Unobligated End-of-Year, Expiring		251		0		0	0	0
<b>Total Direct Requirements</b>		<b>122,148</b>		<b>122,148</b>		<b>129,254</b>		<b>7,106</b>
Reimbursable FTE								
Full-Time Permanent	0		0		0		0	0
<i>Sub-Allotments and Direct Collections FTE</i>	25		29		29		0	

1/ Non-SES/SL/ST Salary

57,321

65,758

2/ Non-SES/SL/ST Award (FY 2024 = 2.7% of Salary, FY 2025 = 2.4% of Salary)

1,548

1,578