

State of Alaska FY2021 Governor's Operating Budget

Department of Revenue Tax Division Component Budget Summary

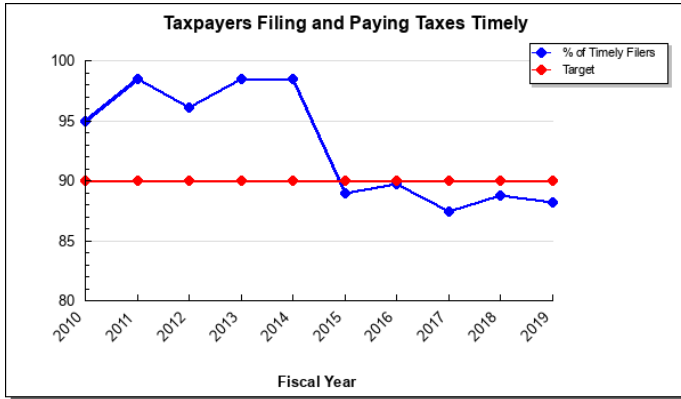
Component: Tax Division

Contribution to Department's Mission

The mission of the Tax Division is to collect taxes, inform stakeholders, and regulate charitable gaming.

Results

(Additional performance information is available on the web at <https://omb.alaska.gov/results>.)



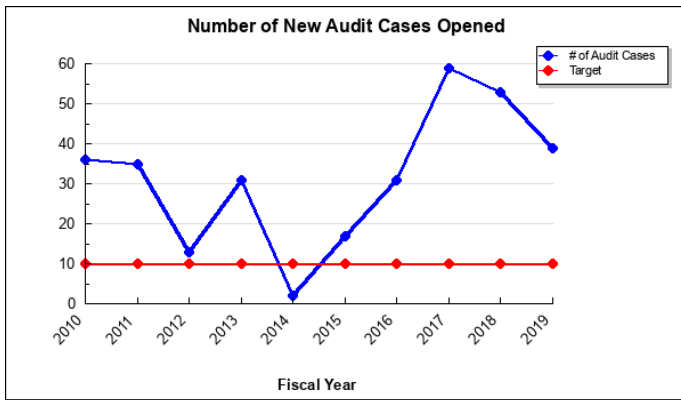
Core Services

- Enforce Tax Statutes
- Enforce Charitable Gaming Statutes
- Facilitate Voluntary Compliance
- Increase Number of Audit Hours

Measures by Core Service

(Additional performance information is available on the web at <https://omb.alaska.gov/results>.)

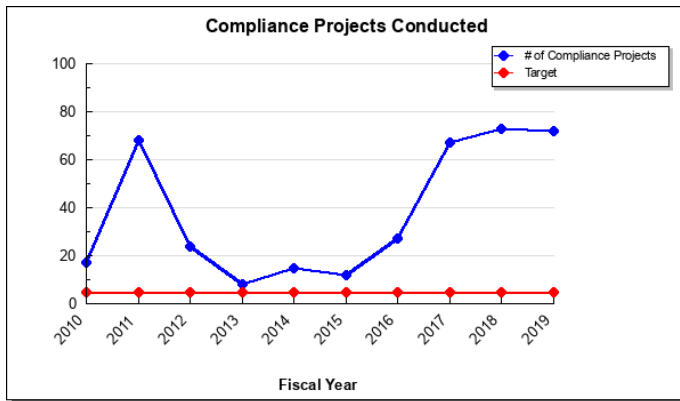
1. Enforce Tax Statutes



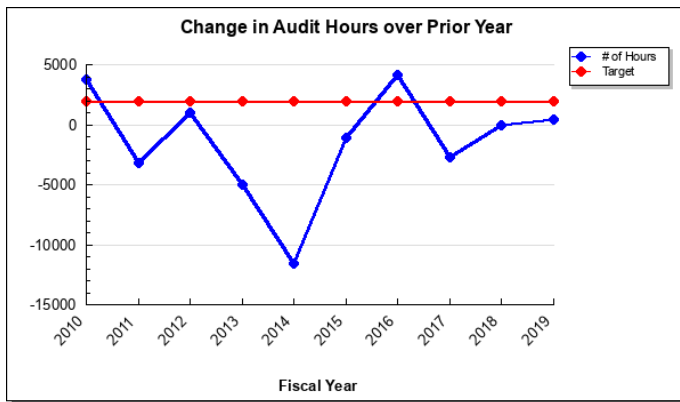
2. Enforce Charitable Gaming Statutes



3. Facilitate Voluntary Compliance



4. Increase Number of Audit Hours



Major Component Accomplishments in 2019

- Supported 27 tax types with over 20,000 taxpayers and over 30,000 tax returns.
- Implemented Audit Improvement Plan to improve efficiency and timing of oil and gas audits.
- Improved security for the cash counting room (processed over \$14 million in cash in FY2019).
- Assisted with the passage of legislation allowing for a fingerprinting program for all Tax Division employees and implemented the program in compliance with IRS rules.

Key Component Challenges

- Ongoing operating support for maintenance of the critical Tax Revenue Management System (TRMS). Without this ongoing operating support, there is a real risk that the system could go down and the division would not be able to collect revenue, issue licenses, or make assessments. Also, if the division lapses its maintenance contract, any future renegotiation will have a cost increase.
- Continuing to provide great customer service while looking for further efficiencies. The division recently consolidated the Fish Tax Group into its Excise Tax Group to gain efficiencies.
- Conducting and completing audits of oil and gas production tax returns, as there have been three major updates to the oil and gas production tax statutes over the last ten years to make necessary changes with those updates.
- Accurately evaluating current and potential revenue sources and improving the quality of the financial data collected to support revenue forecasts with the goal of developing a stable fiscal policy for the state.
- Estimating oil and gas revenues in light of the highly volatile oil and gas market coupled with uncertainties in the U.S. and global economies.
- Continuing to contribute in efforts to start large-scale natural gas development in-state and commercialization of North Slope natural gas reserves.
- Creating and implementing education programs to ensure that Alaskans understand and comply with Alaska's tax laws.
- Managing the ongoing impacts of the repealed Film Tax Credit program. Although the Alaska Film Office was repealed in 2015, outstanding credits are still allowed to be sold and transferred by their owners. The division continues to issue transferred credits with existing resources.

Significant Changes in Results to be Delivered in FY2021

- Oil and gas production audits will be closed a full year prior to the statute deadline.
- Continue to identify and change regulations where they are outdated, unclear, or unnecessary.

Statutory and Regulatory Authority

AS 04.11*	Alcoholic Beverages – Licensing
AS 05.15	Games of Chance and Contests of Skill
AS 05.16	Games of Chance and Contests of Skill on Ships Operating on Waters within the Jurisdiction of Alaska
AS 10.25*	Electric and Telephone Cooperative Act
AS 16.51	Alaska Seafood Marketing Institute
AS 42.05	Alaska Public Utilities Regulatory Act
AS 42.06	Pipeline Act
AS 43.05	Administration of Revenue Laws
AS 43.10	Enforcement and Collection of Taxes
AS 43.19	Multi-state Tax Compact
AS 43.20	Alaska Net Income Tax Act
AS 43.31	Estate Tax Law of Alaska
AS 43.40*	Motor Fuel Tax
AS 43.50	Tobacco Taxes and Sales
AS 43.52*	Transportation Taxes
AS 43.55	Oil and Gas Production Tax and Oil Surcharge
AS 43.56	Oil and Gas Exploration, Production, and Pipeline Transportation Property Taxes
AS 43.60	Excise Tax on Alcoholic Beverages

- AS 43.65 Mining License Tax
- AS 43.75* Fisheries Business License and Taxes
- AS 43.76 Fisheries Taxes and Assessments
- AS 43.77* Fishery Resource Landing Tax
- AS 43.80 Salmon Price Reports
- AS 43.82 Alaska Stranded Gas Development Act
- AS 43.98 Miscellaneous Provisions
- 26 U.S.C. 38 Internal Revenue Code
- 15 AAC 05 Administration of Revenue Laws
- 15 AAC 10 Enforcement
- 15 AAC 19 Multi-state Tax Compact
- 15 AAC 20 Alaska Net Income Tax
- 15 AAC 21 Oil and Gas Corporate Income Tax
- 15 AAC 40 Motor Fuel Tax
- 15 AAC 50 Cigarette Tax
- 15 AAC 52 Transportation Taxes
- 15 AAC 55 Oil and Gas Properties Production Tax
- 15 AAC 56 Oil and Gas Exploration, Production and Pipeline Transportation Property Tax
- 15 AAC 60 Excise Tax on Alcoholic Beverages
- 15 AAC 61 Marijuana Tax
- 15 AAC 65 Mining License Tax
- 15 AAC 75 Fisheries Business Tax
- 15 AAC 76 Salmon Enhancement Tax
- 15 AAC 77 Fishery Resource Landing Tax
- 15 AAC 80 Salmon Prices
- 15 AAC 98 Tire Fees
- 15 AAC 116 Common Property Fishery Assessment and Seafood Marketing Assessment
- 15 AAC 160 Authorized Games of Chance and Skill
- 15 AAC 165 Tax on Gaming or Gambling Activities Aboard Large Passenger Vessels

* Statutes provide for sharing taxes and fees

Contact Information

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Tax Division Personal Services Information				
Authorized Positions			Personal Services Costs	
	FY2020 Management Plan	FY2021 Governor		
Full-time	103	100	Annual Salaries	8,640,557
Part-time	0	0	COLA	82,602
Nonpermanent	1	1	Premium Pay	0
			Annual Benefits	4,821,992
			<i>Less 7.00% Vacancy Factor</i>	(948,051)
			Lump Sum Premium Pay	0
Totals	104	101	Total Personal Services	12,597,100

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Accountant III	0	0	1	0	1
Accountant IV	0	0	1	0	1
Accounting Technician III	0	0	3	0	3
Administrative Assistant I	1	0	0	0	1
Administrative Officer I	0	0	1	0	1
Admn OPS Mgr I	0	0	1	0	1
Analyst/Programmer III	0	0	1	0	1
Analyst/Programmer IV	1	0	1	0	2
Analyst/Programmer V	0	0	1	0	1
Appraiser II	1	0	0	0	1
Audit Master	2	0	0	0	2
Chf Rev Eco Rch	0	0	1	0	1
College Intern III	1	0	0	0	1
Commercial Analyst	1	0	0	0	1
Corp I/T Aud II	2	0	0	0	2
Corp I/T Aud IV	4	0	0	0	4
Corp I/T Audiii	3	0	1	0	4
Deputy Director, Tax Division	1	0	0	0	1
Director, Tax Division	1	0	0	0	1
Economist II	1	0	0	0	1
Economist III	0	0	2	0	2
I/E Tax Spec	1	0	0	0	1
Investigator III	2	0	1	0	3
Investigator IV	1	0	0	0	1
Microfilm/Imaging Operator I	0	0	1	0	1
Microfilm/Imaging Operator II	0	0	1	0	1
O&G Rev Aud III	6	0	0	0	6
Office Assistant II	0	0	2	0	2
Oil and Gas Revenue Auditor I	2	0	0	0	2
Oil and Gas Revenue Auditor II	2	0	0	0	2
Oil and Gas Revenue Auditor IV	3	0	0	0	3
Oil and Gas Revenue Specialist	1	0	0	0	1
Petroleum Economist II	2	0	1	0	3
Program Coordinator II	0	0	1	0	1
Project Assistant	1	0	0	0	1
Revenue Appeals Officer I	1	0	0	0	1

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Revenue Appeals Officer II	3	0	0	0	3
Revenue Appeals Supervisor	1	0	0	0	1
Revenue Audit Supervisor I	0	0	1	0	1
Revenue Audit Supervisor II	3	0	0	0	3
St Petro Prop A	1	0	0	0	1
Systems Programmer II	1	0	2	0	3
Tax Auditor II	1	0	0	0	1
Tax Auditor III	5	0	0	0	5
Tax Auditor IV	4	0	0	0	4
Tax Technician II	1	0	1	0	2
Tax Technician III	7	0	5	0	12
Tax Technician IV	2	0	1	0	3
Totals	70	0	31	0	101

Component Detail All Funds
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Non-Formula Component

	FY2019 Actuals	FY2020 Conference Committee	FY2020 Authorized	FY2020 Management Plan	FY2021 Governor	FY2020 Management Plan vs FY2021 Governor	
71000 Personal Services	11,682.4	13,071.9	12,859.7	12,669.5	12,597.1	-72.4	-0.6%
72000 Travel	50.1	48.1	48.1	48.1	48.1	0.0	0.0%
73000 Services	2,443.2	2,233.0	2,233.0	2,424.2	3,848.5	1,424.3	58.8%
74000 Commodities	110.9	90.0	90.0	89.0	89.0	0.0	0.0%
75000 Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
77000 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
78000 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Totals	14,286.6	15,443.0	15,230.8	15,230.8	16,582.7	1,351.9	8.9%
Fund Sources:							
1004 Gen Fund (UGF)	13,280.6	13,658.5	13,658.5	13,658.5	15,576.8	1,918.3	14.0%
1005 GF/Prgm (DGF)	791.0	805.8	805.8	805.8	808.6	2.8	0.3%
1007 I/A Rcpts (Other)	25.1	0.0	0.0	0.0	0.0	0.0	0.0%
1061 CIP Rcpts (Other)	95.4	880.8	668.6	668.6	98.9	-569.7	-85.2%
1105 PFund Rcpt (Other)	94.5	97.9	97.9	97.9	98.4	0.5	0.5%
Unrestricted General (UGF)	13,280.6	13,658.5	13,658.5	13,658.5	15,576.8	1,918.3	14.0%
Designated General (DGF)	791.0	805.8	805.8	805.8	808.6	2.8	0.3%
Other Funds	215.0	978.7	766.5	766.5	197.3	-569.2	-74.3%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	107	106	104	103	100	-3	-2.9%
Permanent Part Time	0	0	0	0	0	0	0.0%
Non Permanent	1	1	1	1	1	0	0.0%

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2020 Conference Committee To FY2020 Authorized *****												
FY2020 Conference Committee												
ConfCom		15,443.0	13,071.9	48.1	2,233.0	90.0	0.0	0.0	0.0	106	0	1
1004 Gen Fund		13,658.5										
1005 GF/Prgm		805.8										
1061 CIP Rcpts		880.8										
1105 PFund Rcpt		97.9										
Delete Gaming Positions (08-2059 & 08-2064)												
Veto		-212.2	-212.2	0.0	0.0	0.0	0.0	0.0	0.0	-2	0	0
1061 CIP Rcpts		-212.2										
The department is reducing its budget in an effort to work within the existing resources available and align with statutory requirements. Duties will be absorbed by other positions within the division, where possible.												
The following positions are being deleted: Full-Time Accounting Tech III (08-2059), range 16, located in Juneau Full-Time Tax Auditor III (08-2064), range 20, located in Anchorage												
The State's fiscal reality dictates a reduction in expenditures across all agencies.												
Subtotal		15,230.8	12,859.7	48.1	2,233.0	90.0	0.0	0.0	0.0	104	0	1
***** Changes From FY2020 Authorized To FY2020 Management Plan *****												
Delete Long-Term Vacant Audit Master (04-X045)												
PosAdj		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
Delete a full-time Audit Master (04-X045), range 27, located in Juneau, that has been vacant for over one year and is no longer needed as its duties have been absorbed by other staff.												
Align Authority with Anticipated Expenditures												
LIT		0.0	-190.2	0.0	191.2	-1.0	0.0	0.0	0.0	0	0	0
Transfer authority from personal services and commodities to cover anticipated services costs. The remaining personal services and commodities authority is sufficient to cover anticipated expenditures.												
Subtotal		15,230.8	12,669.5	48.1	2,424.2	89.0	0.0	0.0	0.0	103	0	1
***** Changes From FY2020 Management Plan To FY2021 Governor *****												
FY2021 Salary and Health Insurance Increases												
SalAdj		48.5	48.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP	
										PFT	PPT		
1004 Gen Fund		43.3											
1005 GF/Prgm		2.8											
1061 CIP Rcpts		1.9											
1105 PFund Rcpt		0.5											
FY2021 GGU Salary Increases: \$51.7													
FY2021 increase to GGU Health Insurance from \$1530 to \$1555 per member per month: \$-3.2													
Reduce Authority to Realize Tax Efficiencies Savings													
	Dec	-255.6	-255.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-2	0	0
1004 Gen Fund		-255.6											
Reduce and consolidate Fish Tax positions into the Excise Tax group to gain supervisory efficiencies, stability and better customer service.													
The following positions are being deleted: Full-Time Tax Auditor II (04-2005), range 18, located in Juneau Full-Time Revenue Audit Supervisor I (04-3022), range 24, located in Juneau													
Delete Publications Specialist II (04-3270) and Authority to Realize Efficiencies													
	Dec	-91.0	-91.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
1004 Gen Fund		-91.0											
Delete a full-time Publications Specialist II (04-3270), range 18, located in Juneau and related authority that are no longer needed due to business process efficiencies.													
Add Authority for Tax Revenue Management System Maintenance and Support Costs													
	Inc	1,650.0	0.0	0.0	1,650.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		1,650.0											
Add authority to cover the annual maintenance and support costs for the Tax Revenue Management System (TRMS). TRMS supports the delivery of core services to fulfill the department's mission and statutory and regulatory responsibilities. Key features of TRMS include an outward facing website for taxpayers to file tax returns and applications electronically, automatic processing of applications and tax returns, automatic assessment of penalties and interest for late filing and paying of returns, automatic flagging for audit of returns when certain criteria are met, the ability to run detailed reports, and much more. TRMS is also the database in which taxpayer files as well as state generated communications and audit documents are interlinked. TRMS has allowed the Tax Division to reduce staff through automation and improved processes.													
Align Authority with Anticipated Expenditures													
	LIT	0.0	225.7	0.0	-225.7	0.0	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to cover anticipated personal services costs. The remaining services authority is sufficient to cover anticipated expenditures.													

Change Record Detail - Multiple Scenarios with Descriptions
Department of Revenue

Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Replace Funding Source to Align with Anticipated Revenue												
	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		571.6										
1061 CIP Rcpts		-571.6										
<p>Replace capital improvement project receipt authority with unrestricted general funds to maintain Tax Revenue Management System (TRMS) support services within the annual operating budget. The original capital funds for TRMS are almost fully expended and this fund source change is necessary to maintain ongoing system support.</p>												
Totals		16,582.7	12,597.1	48.1	3,848.5	89.0	0.0	0.0	0.0	100	0	1

Line Item Detail (1676)
Department of Revenue
Travel

Component: Tax Division (2476)

Line Number	Line Name		FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
2000	Travel		50.1	48.1	48.1
Object Class	Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
2000 Travel Detail Totals			50.1	48.1	48.1
2000	In-State Employee Travel	Employee instate travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	31.6	36.1	36.1
2002	Out of State Employee Travel	Employee out of state travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	18.5	12.0	12.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Tax Division (2476)

Line Number	Line Name		FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
3000	Services		2,443.2	2,424.2	3,848.5
Object Class	Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
3000 Services Detail Totals			2,443.2	2,424.2	3,848.5
3000	Education Services	Training, conferences, memberships, and employee tuition	179.6	150.0	150.0
3001	Financial Services	Accounting, auditing, management/consulting services	2.0	0.0	0.0
3002	Legal and Judicial Services	Transcription services	0.0	2.0	2.0
3003	Information Technology	IT training, consulting, software licensing, software maintenance, and IT equipment leases	52.2	60.0	1,710.0
3004	Telecommunications	Local, long distance, cellular and telecommunications equipment charges; data/network; and television	2.2	2.5	2.5
3005	Health Services	Ergonomic assessments	0.0	1.0	1.0
3006	Delivery Services	Delivery and courier services	6.7	6.0	6.0
3007	Advertising and Promotions	Advertising of legal notices for regulations and public hearings	26.6	5.0	5.0
3008	Utilities	Disposal of records and confidential material	3.3	5.0	4.0
3009	Structure/Infrastructure/Land	Repairs/maintenance of structures or infrastructure	15.0	17.0	16.0
3010	Equipment/Machinery	Repairs, maintenance, rentals and/or leases of office furniture and equipment	15.1	10.0	9.0
3011	Other Services	Professional management and consulting services; printing and	78.7	85.0	83.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Tax Division (2476)

Object Class		Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
			3000 Services Detail Totals	2,443.2	2,424.2	3,848.5
			copying services			
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Core Services (includes Adobe Pro and Microsoft 365 as well as services previously provided under the Telecommunications and Computer Services EPR)	297.3	297.3	297.3
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Licenses (SQL Rates)	56.6	56.6	56.7
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Server Hosting & Storage	104.6	104.7	104.7
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	OIT Telecommunications (CISCO device config, deployment, maintenance, and replacements)	50.1	55.0	53.0
3021	Inter-Agency Mail	Admin - Department-wide	Central mailroom services including pickup and delivery of U.S. mail, postage, mailing of state warrants	22.2	30.0	30.0
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	70.2	70.0	70.2
3023	Inter-Agency Building Leases	Admin - Department-wide	Cost of space in state-owned facilities	505.2	505.0	510.0
3024	Inter-Agency Legal	Law - Department-wide	OSPA Fraud Legal Services	83.0	100.0	100.0
3024	Inter-Agency Legal	Law - Department-wide	Tax Legal Services - Gaming & Tobacco	14.0	30.0	30.0
3024	Inter-Agency Legal	Law - Department-wide	Oil & Gas Production Matters	7.2	20.0	20.0
3026	Inter-Agency Insurance	Admin - Department-wide	Risk Management	2.8	2.8	2.8
3027	Inter-Agency Financial	Admin - Department-wide	Division of Finance Chargeback for IRIS FIN, HRM, and ALDER	10.3	11.0	11.0
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide	ADA compliance	0.7	0.8	0.8
3029	Inter-Agency Education/Training	Admin - Department-wide	Training provided by state agencies	0.0	0.5	0.5

Line Item Detail (1676)
Department of Revenue
Services

Component: Tax Division (2476)

Object Class		Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
			3000 Services Detail Totals	2,443.2	2,424.2	3,848.5
			– Division of General Services and Division of Finance training for procurement and ALDER reporting			
3030	Inter-Agency Hearing/Mediation	Admin - Department-wide	Hearing officer services provided by the Office of Administrative Hearings	73.7	90.0	85.0
3038	Inter-Agency Management/Consulting	Labor - Department-wide	Secure Access Management	0.9	0.0	0.0
3038	Inter-Agency Management/Consulting	PubSaf - Department-wide	Fingerprinting and background check services	4.7	0.0	0.5
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125)	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	436.3	500.0	147.5
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)	Support services provided by the Commissioner's Office	127.7	0.0	130.0
3038	Inter-Agency Management/Consulting	Rev - Criminal Investigations Unit (2993)	Investigative services provided by the Criminal Investigations Unit	194.3	207.0	210.0

Line Item Detail (1676)
Department of Revenue
Commodities

Component: Tax Division (2476)

Line Number	Line Name		FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
4000	Commodities		110.9	89.0	89.0
Object Class	Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
4000 Commodities Detail Totals			110.9	89.0	89.0
4000	Business	Business supplies including book and educational equipment and furniture; office supplies; desktop computers, printers and IT equipment less than \$5,000 per item; and subscriptions including electronic access to information	109.8	88.5	88.5
4002	Household/Institutional	Institutional supplies	1.0	0.5	0.5
4015	Parts and Supplies	Parts and supplies	0.1	0.0	0.0

Revenue Detail (1681)
Department of Revenue

Component: Tax Division (2476)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
5005 GF/Prgm (1005 GF/Prgm)			2,589.5	805.8	808.6
5124 Program Receipts - Other Taxes		A portion of receipts from charitable gaming are appropriated to support regulation of this program by the Tax Division. These receipts fall into three categories: -AS 05.15.184 allows a 3% tax on net receipts of pull tabs; -AS 05.15.020 allows a 1% tax on net proceeds received during the preceding year for certain permit holders; and -Various licensing fees authorized in Sec. 05	791.0	805.8	808.6
5124 Program Receipts - Other Taxes			1,798.5	0.0	0.0
5007 I/A Rcpts (1007 I/A Rcpts)			25.1	0.0	0.0
5301 Inter-Agency Receipts	Commerce - Department-wide		4.7	0.0	0.0
5301 Inter-Agency Receipts	FishGm - Department-wide		9.4	0.0	0.0
5301 Inter-Agency Receipts	Law - Department-wide		10.1	0.0	0.0
5301 Inter-Agency Receipts	Trans - Department-wide		0.9	0.0	0.0
5061 CIP Rcpts (1061 CIP Rcpts)			95.4	668.6	98.9
5351 Capital Improvement Project Inter-Agency			95.4	0.0	0.0
5351 Capital Improvement Project Inter-Agency	Rev - Tax Division (2476)		0.0	571.6	0.0
5351 Capital Improvement Project Inter-Agency	Trans - Department-wide		0.0	97.0	98.9
5105 PFund Rcpt (1105 PFund Rcpt)			94.5	97.9	98.4
5414 Alaska Permanent Fund Corporation Receipts		Permanent Fund Earnings replaced a portion of GF funding in the FY2000 budget. This funding	94.5	97.9	98.4

Revenue Detail (1681)
Department of Revenue

Component: Tax Division (2476)

Revenue Type (OMB Fund Code)	Component	Comment	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
Revenue Source		source supports the oil and gas production tax audit function in the Tax Division.			
6004 Gen Fund (1004 Gen Fund)			15.7	0.0	0.0
6046 General Fund - Prior Year Reimbursement Recovery			15.7	0.0	0.0

Inter-Agency Services (1682)
Department of Revenue

Component: Tax Division (2476)

				FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
Component Totals				2,061.8	2,080.7	1,860.0
With Department of Administration				1,193.7	1,223.7	1,222.0
With Department of Law				104.2	150.0	150.0
With Department of Labor and Workforce Development				0.9	0.0	0.0
With Department of Public Safety				4.7	0.0	0.5
With Department of Revenue				758.3	707.0	487.5
Object Class	Servicing Agency	Explanation		FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Core Services (includes Adobe Pro and Microsoft 365 as well as services previously provided under the Telecommunications and Computer Services EPR)	297.3	297.3	297.3
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Licenses (SQL Rates)	56.6	56.6	56.7
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Server Hosting & Storage	104.6	104.7	104.7
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	OIT Telecommunications (CISCO device config, deployment, maintenance, and replacements)	50.1	55.0	53.0
3021	Inter-Agency Mail	Admin - Department-wide	Central mailroom services including pickup and delivery of U.S. mail, postage, mailing of state warrants	22.2	30.0	30.0
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	70.2	70.0	70.2
3023	Inter-Agency Building Leases	Admin - Department-wide	Cost of space in state-owned facilities	505.2	505.0	510.0
3024	Inter-Agency Legal	Law - Department-wide	OSPA Fraud Legal Services	83.0	100.0	100.0
3024	Inter-Agency Legal	Law - Department-wide	Tax Legal Services - Gaming & Tobacco	14.0	30.0	30.0
3024	Inter-Agency Legal	Law - Department-wide	Oil & Gas Production Matters	7.2	20.0	20.0
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Inter-Agency Services (1682)
Department of Revenue

Component: Tax Division (2476)

Object Class	Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
3026 Inter-Agency Insurance	Admin - Department-wide	Risk Management	2.8	2.8	2.8
3027 Inter-Agency Financial	Admin - Department-wide	Division of Finance Chargeback for IRIS FIN, HRM, and ALDER	10.3	11.0	11.0
3028 Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide	ADA compliance	0.7	0.8	0.8
3029 Inter-Agency Education/Training	Admin - Department-wide	Training provided by state agencies – Division of General Services and Division of Finance training for procurement and ALDER reporting	0.0	0.5	0.5
3030 Inter-Agency Hearing/Mediation	Admin - Department-wide	Hearing officer services provided by the Office of Administrative Hearings	73.7	90.0	85.0
3038 Inter-Agency Management/Consulting	Labor - Department-wide	Secure Access Management	0.9	0.0	0.0
3038 Inter-Agency Management/Consulting	PubSaf - Department-wide	Fingerprinting and background check services	4.7	0.0	0.5
3038 Inter-Agency Management/Consulting	Rev - Administrative Services (125)	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	436.3	500.0	147.5
3038 Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)	Support services provided by the Commissioner's Office	127.7	0.0	130.0
3038 Inter-Agency Management/Consulting	Rev - Criminal Investigations Unit (2993)	Investigative services provided by the Criminal Investigations Unit	194.3	207.0	210.0

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2021 Governor (16414)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
04-0017	Economist III	FT	A	GP	Juneau	205	20A / B	12.0		71,518	960	0	43,271	115,749	115,749
04-0021	Chf Rev Eco Rch	FT	A	SS	Juneau	205	26K / L	12.0		145,226	0	0	68,025	213,251	213,251
04-1035	Analyst/Programmer V	FT	A	GP	Juneau	205	22K / L	12.0		108,551	1,457	0	55,947	165,955	165,955
04-1145	Accounting Technician III	FT	A	GP	Juneau	205	16C / D	12.0		58,536	786	0	38,827	98,149	79,010
04-2004	Tax Technician III	FT	A	GP	Juneau	205	14D / E	12.0		52,038	699	0	36,603	89,340	0
04-2005	Tax Auditor II	FT	A	GP	Juneau	205	18B / C	12.0		0	0	0	0	0	0
04-2006	Tax Auditor IV	FT	A	GP	Anchorage	200	22J / K	12.0		99,866	1,341	0	52,974	154,181	49,338
04-2095	Tax Technician III	FT	A	GP	Juneau	205	14A / B	12.0		47,924	643	0	35,195	83,762	83,762
04-2097	Accounting Technician III	FT	A	GP	Juneau	205	16E / F	12.0		63,568	853	0	40,550	104,971	0
04-3001	Deputy Director, Tax Division	FT	A	XE	Anchorage	N00	27K / L	12.0		134,840	0	0	64,842	199,682	199,682
04-3007	Administrative Officer I	FT	A	SS	Juneau	205	17D / E	12.0		70,566	0	0	42,985	113,551	113,551
04-3021	Accountant IV	FT	A	SS	Juneau	205	20A / B	12.0		77,873	0	0	45,486	123,359	0
04-3022	Revenue Audit Supervisor I	FT	A	SS	Juneau	205	24A / B	12.0		0	0	0	0	0	0
04-3026	Tax Technician III	FT	A	GP	Juneau	205	14J	12.0		60,048	806	0	39,345	100,199	100,199
04-3027	Revenue Audit Supervisor II	FT	A	SS	Anchorage	200	25O / P	12.0		147,320	0	0	68,613	215,933	215,933
04-3028	Program Coordinator II	FT	A	SS	Juneau	99	20N	12.0		107,509	0	0	55,631	163,140	163,140
04-3031	Tax Auditor IV	FT	A	GP	Anchorage	200	22A / B	12.0		79,356	1,065	0	45,954	126,375	126,375
04-3036	Tax Technician IV	FT	A	SS	Juneau	205	16D / E	12.0		66,848	0	0	41,712	108,560	108,560
04-3040	Office Assistant II	FT	A	GP	Juneau	205	10G	12.0		43,920	590	0	33,824	78,334	78,334
04-3041	Tax Technician II	FT	A	GP	Juneau	205	12A	12.0		41,232	553	0	32,904	74,689	74,689
04-3045	Tax Technician III	FT	A	GP	Juneau	205	14C / D	12.0		50,255	675	0	35,993	86,923	86,923
04-3047	Director, Tax Division	FT	A	XE	Anchorage	N00	27K / L	12.0		133,242	0	0	64,295	197,537	197,537
04-3048	Corp I/T Audiii	FT	A	GP	Anchorage	200	22G	12.0		94,740	1,272	0	51,220	147,232	147,232
04-3049	O&G Rev Aud III	FT	A	GP	Anchorage	200	22E / F	12.0		88,968	1,194	0	49,244	139,406	34,155
04-3052	Revenue Appeals Supervisor	FT	A	SS	Anchorage	99	26O	12.0		154,670	0	0	70,678	225,348	225,348
04-3068	I/E Tax Spec	FT	A	GP	Anchorage	200	25M / N	12.0		136,076	1,788	0	65,369	203,233	203,233
04-3077	Tax Auditor III	FT	A	GP	Anchorage	200	20G	12.0		82,584	1,109	0	47,059	130,752	130,752
04-3078	Tax Technician III	FT	A	GP	Anchorage	200	14L	12.0		60,972	818	0	39,661	101,451	101,451
04-3080	Tax Technician III	FT	A	GP	Anchorage	200	14D / E	12.0		50,376	676	0	36,034	87,086	87,086
04-3084	Microfilm/Imaging Operator I	FT	A	GP	Juneau	205	10E / F	12.0		41,600	558	0	33,030	75,188	75,188
04-3088	Corp I/T Aud IV	FT	A	GP	Anchorage	200	24A / B	12.0		89,934	1,207	0	49,575	140,716	140,716
04-3091	Office Assistant II	FT	A	GP	Juneau	205	10A / B	12.0		37,635	505	0	31,673	69,813	69,813
04-3097	Microfilm/Imaging Operator II	FT	A	GP	Juneau	205	12L / M	12.0		56,046	752	0	37,975	94,773	94,773
04-3098	Accountant III	FT	A	GP	Juneau	205	18C / D	12.0		67,850	911	0	42,015	110,776	0
04-3201	Systems Programmer II	FT	A	GP	Anchorage	200	22A / B	12.0		78,530	1,054	0	45,671	125,255	125,255
04-3224	Admn OPS Mgr I	FT	A	SS	Juneau	205	22C / D	12.0		102,287	0	0	53,843	156,130	156,130

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2021 Governor (16414)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
04-3228	Tax Auditor IV	FT	A	GP	Anchorage	200	22G / J	12.0		98,174	1,318	0	52,395	151,887	151,887
04-3230	Appraiser II	FT	A	GP	Anchorage	200	18A / B	12.0		60,365	810	0	39,453	100,628	100,628
04-3233	Tax Technician IV	FT	A	SS	Anchorage	200	16A / B	12.0		56,828	0	0	38,283	95,111	95,111
04-3239	Tax Auditor III	FT	A	GP	Anchorage	200	20C / D	12.0		72,872	978	0	43,734	117,584	117,584
04-3240	Corp I/T Aud IV	FT	A	GP	Anchorage	200	24K / L	12.0		119,522	1,604	0	59,703	180,829	180,829
04-3244	Analyst/Programmer IV	FT	A	GP	Juneau	205	20A / B	12.0		72,178	969	0	43,497	116,644	116,644
04-3245	Tax Auditor III	FT	A	GP	Anchorage	200	20A / B	12.0		68,739	923	0	42,320	111,982	111,982
04-3246	Tax Technician III	FT	A	GP	Anchorage	200	14K	12.0		59,052	793	0	39,004	98,849	98,849
04-3248	Tax Technician III	FT	A	GP	Anchorage	200	14E / F	12.0		52,304	702	0	36,694	89,700	89,700
04-3249	Investigator III	FT	A	GP	Anchorage	200	18E / F	12.0		68,109	914	0	42,104	111,127	111,127
04-3250	Tax Technician III	FT	A	GP	Anchorage	200	14C / D	12.0		49,118	659	0	35,603	85,380	85,380
04-3251	Tax Technician III	FT	A	GP	Anchorage	200	14A / B	12.0		45,771	614	0	34,458	80,843	80,843
04-3252	Corp I/T Aud IV	FT	A	GP	Anchorage	200	24C / D	12.0		97,265	1,306	0	52,084	150,655	150,655
04-3254	Revenue Audit Supervisor II	FT	A	SS	Anchorage	200	25J	12.0		125,388	0	0	61,751	187,139	187,139
04-3256	Investigator III	FT	A	GP	Anchorage	99	18M / N	12.0		84,502	1,134	0	47,715	133,351	133,351
04-3259	Corp I/T Aud IV	FT	A	GP	Anchorage	200	24K	12.0		117,144	1,572	0	58,889	177,605	177,605
04-3261	Corp I/T Audiii	FT	A	GP	Anchorage	200	22J	12.0		98,664	1,324	0	52,563	152,551	152,551
04-3262	Oil and Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24G / J	12.0		110,814	1,487	0	56,722	169,023	169,023
04-3263	O&G Rev Aud III	FT	A	GP	Anchorage	200	22C / D	12.0		83,584	1,122	0	47,401	132,107	132,107
04-3264	Tax Technician III	FT	A	GP	Anchorage	200	14F / G	12.0		54,604	733	0	37,481	92,818	92,818
04-3265	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25K	12.0		125,940	1,691	0	61,900	189,531	189,531
04-3266	Tax Auditor IV	FT	A	GP	Anchorage	200	22G / J	12.0		94,904	1,274	0	51,276	147,454	147,454
04-3267	Accounting Technician III	FT	A	GP	Juneau	205	16G	12.0		66,432	892	0	41,530	108,854	0
04-3268	Petroleum Economist II	FT	A	GP	Juneau	205	22C / D	12.0		88,290	1,185	0	49,012	138,487	138,487
04-3269	Administrative Assistant I	FT	A	GP	Anchorage	200	12A / B	12.0		40,014	537	0	32,487	73,038	73,038
04-3270	Publications Specialist II	FT	A	GP	Juneau	99	16L / M	12.0		0	0	0	0	0	0
04-3271	Oil and Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20A / B	12.0		68,424	918	0	42,212	111,554	111,554
04-3272	Oil and Gas Revenue Auditor I	FT	A	GP	Anchorage	200	18A / B	12.0		60,015	806	0	39,333	100,154	100,154
04-3273	Oil and Gas Revenue Auditor II	FT	A	GP	Anchorage	200	20D / E	12.0		77,137	1,035	0	45,194	123,366	123,366
04-3274	O&G Rev Aud III	FT	A	GP	Anchorage	200	22B / C	12.0		80,904	1,086	0	46,484	128,474	128,474
04-3275	Oil and Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24F / G	12.0		105,338	1,414	0	54,848	161,600	161,600
04-3276	Oil and Gas Revenue Auditor IV	FT	A	GP	Anchorage	200	24E / F	12.0		103,880	1,394	0	54,348	159,622	159,622
04-3277	O&G Rev Aud III	FT	A	GP	Anchorage	200	22E / F	12.0		90,486	1,215	0	49,764	141,465	141,465

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2021 Governor (16414)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
04-3278	Tax Auditor II	FT	A	GP	Anchorage	200	18A / B	12.0		60,540	813	0	39,513	100,866	100,866
04-3279	Tax Auditor III	FT	A	GP	Anchorage	200	20K / L	12.0		91,138	1,223	0	49,987	142,348	142,348
04-3281	Tax Auditor III	FT	A	GP	Anchorage	200	20E / F	12.0		77,350	1,038	0	45,267	123,655	123,655
04-3282	Revenue Appeals Officer I	FT	A	GP	Anchorage	200	23C / D	12.0		91,314	1,226	0	50,047	142,587	142,587
04-3283	Systems Programmer II	FT	A	GP	Juneau	205	22L	12.0		110,436	1,482	0	56,593	168,511	168,511
04-3284	Tax Technician IV	FT	A	SS	Anchorage	200	16J / K	12.0		69,453	0	0	42,604	112,057	112,057
04-3286	Systems Programmer II	FT	A	SS	Juneau	205	22K / L	12.0		119,672	0	0	59,794	179,466	179,466
04-3287	Tax Technician III	FT	A	GP	Juneau	205	14E / F	12.0		55,344	743	0	37,735	93,822	0
04-3290	Corp I/T Audiii	FT	A	GP	Juneau	205	22E / F	12.0		94,572	1,269	0	51,162	147,003	147,003
04-3295	Oil and Gas Revenue Auditor I	FT	A	GP	Anchorage	200	18A / B	12.0		60,015	806	0	39,333	100,154	100,154
04-3296	Analyst/Programmer III	FT	A	GP	Juneau	205	18B / C	12.0		65,322	877	0	41,150	107,349	107,349
04-3297	Economist III	FT	A	GP	Juneau	205	20B / C	12.0		74,772	1,004	0	44,385	120,161	120,161
04-5050	Corp I/T Aud II	FT	A	GP	Anchorage	200	20B / C	12.0		71,122	955	0	43,135	115,212	115,212
04-5051	Corp I/T Audiii	FT	A	GP	Anchorage	200	22B / C	12.0		81,219	1,090	0	46,592	128,901	128,901
04-6074	Corp I/T Aud II	FT	A	GP	Anchorage	200	20J	12.0		86,052	1,155	0	48,246	135,453	135,453
04-6095	Investigator III	FT	A	GP	Juneau	205	18F / G	12.0		74,287	997	0	44,219	119,503	119,503
04-8009	Petroleum Economist II	FT	A	GP	Anchorage	200	22C / D	12.0		82,834	1,112	0	47,144	131,090	131,090
04-8012	Project Assistant	FT	A	GP	Anchorage	200	16L / M	12.0		70,889	952	0	43,056	114,897	114,897
04-8017	Oil and Gas Revenue Specialist	FT	A	GP	Anchorage	200	25C / D	12.0		103,314	1,387	0	54,155	158,856	158,856
04-8022	Analyst/Programmer IV	FT	A	GP	Anchorage	200	20A / B	12.0		68,739	923	0	42,320	111,982	111,982
04-8023	Revenue Audit Supervisor II	FT	A	SS	Anchorage	200	25K / L	12.0		134,318	0	0	64,807	199,125	199,125
04-8024	Revenue Appeals Officer II	FT	A	GP	Anchorage	200	25K / L	12.0		127,816	1,716	0	62,542	192,074	192,074
04-8028	O&G Rev Aud III	FT	A	GP	Anchorage	200	22J	12.0		98,664	1,324	0	52,563	152,551	152,551
04-8029	St Petro Prop A	FT	A	SS	Anchorage	99	26M	12.0		143,696	0	0	67,595	211,291	211,291
04-8030	Tax Technician II	FT	A	GP	Anchorage	200	12A / B	12.0		40,064	538	0	32,504	73,106	73,106
04-8038	Petroleum Economist II	FT	A	GP	Anchorage	200	22B / C	12.0		81,534	1,094	0	46,699	129,327	129,327
04-8043	Economist II	FT	A	GP	Anchorage	200	18A / B	12.0		59,752	802	0	39,243	99,797	99,797
04-8044	O&G Rev Aud III	FT	A	GP	Anchorage	200	22E / F	12.0		89,796	1,205	0	49,527	140,528	140,528
04-8045	Revenue Appeals Officer II	FT	A	GP	Anchorage	99	25S / T	12.0		170,998	2,190	0	75,227	248,415	248,415
04-IN1701	College Intern III	NP	N	EE	Anchorage	N00	10A	12.0		27,375	0	0	2,762	30,137	30,137
04-X015	Audit Master	FT	A	XE	Anchorage	N00	27	12.0		168,005	0	0	74,282	242,287	242,287
04-X017	Audit Master	FT	A	XE	Anchorage	N00	27	12.0		148,577	0	0	68,822	217,399	217,399
04-X040	Commercial Analyst	FT	A	XE	Anchorage	N00	26A	12.0		99,660	0	0	52,800	152,460	152,460
08-2075	Revenue Audit Supervisor I	FT	A	SS	Juneau	99	24O / P	12.0		149,904	0	0	69,339	219,243	0
08-2077	Investigator IV	FT	A	SS	Anchorage	200	20K / L	12.0		92,749	0	0	50,578	143,327	143,327

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2021 Governor (16414)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
		Total Positions	New	Deleted										Total Salary Costs:	8,640,557
														Total COLA:	82,602
	Full Time Positions:	100	0	3										Total Premium Pay:	0
	Part Time Positions:	0	0	0										Total Benefits:	4,821,992
	Non Permanent Positions:	1	0	0											
	Positions in Component:	101	0	3											
	Total Component Months:	1,212.0													
														Total Pre-Vacancy:	13,545,151
														Minus Vacancy Adjustment of 7.00%:	(948,051)
														Total Post-Vacancy:	12,597,100
														Plus Lump Sum Premium Pay:	0
														Personal Services Line 100:	12,597,100

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	12,465,552	11,593,065	92.03%
1005 General Fund/Program Receipts	869,504	808,646	6.42%
1061 Capital Improvement Project Receipts	104,843	97,505	0.77%
1105 Alaska Permanent Fund Corporation Receipts	105,252	97,885	0.78%
Total PCN Funding:	13,545,151	12,597,100	100.00%

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Department of Revenue
 Taxation and Treasury
 Tax Division - 2476
 FY2021 Governor's Budget
 Position Totals:
 PFT - 100 NP -1

