

**State of Alaska**  
**FY2023 Governor's Operating Budget**

**Department of Revenue**  
**Tax Division**  
**Component Budget Summary**

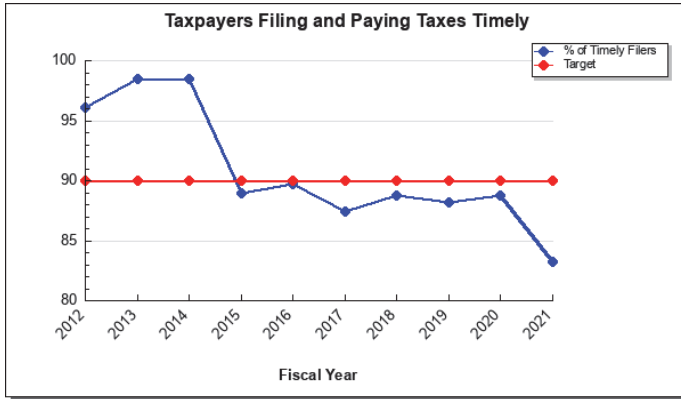
**Component: Tax Division**

**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>.)



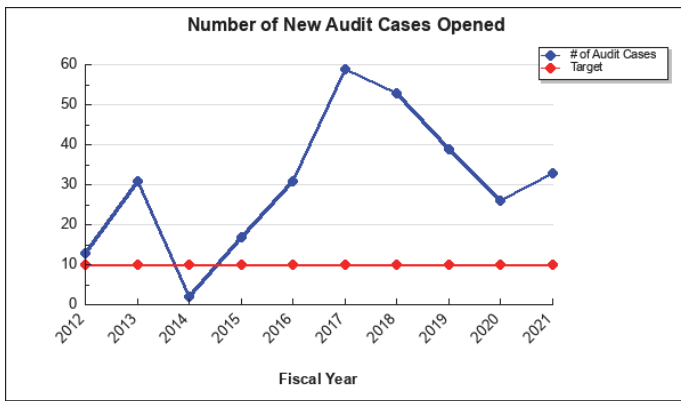
**Core Services**

- Maximize Compliance with Tax Programs
- Facilitate Voluntary Compliance
- Effectively Audit Tax Programs

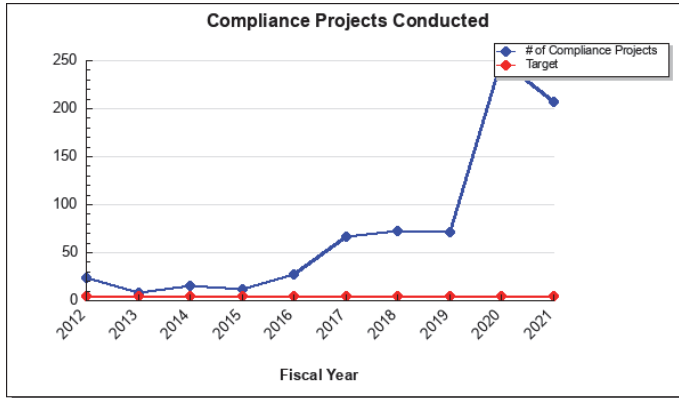
**Measures by Core Service**

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

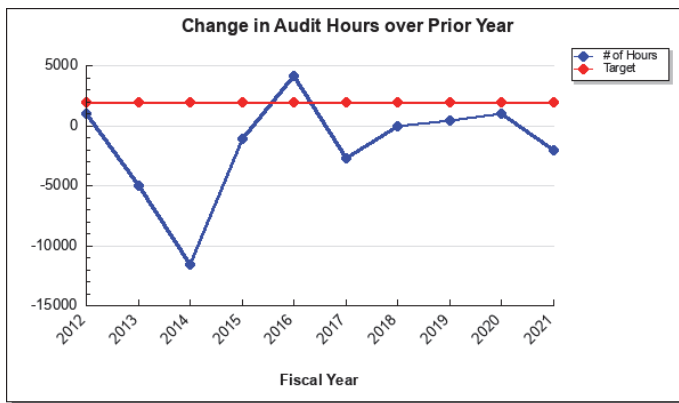
**1. Maximize Compliance with Tax Programs**



## 2. Facilitate Voluntary Compliance



## 3. Effectively Audit Tax Programs



## Major Component Accomplishments in 2021

- Supported 27 tax types with over 20,000 taxpayers and over 30,000 tax returns.
- Successfully maintained the same high level of customer service while either in full-time or hybrid teleworking environment. Instituted performance metrics to ensure work delivery and attendance during teleworking.
- Emphasis on automating large reports to minimize work and maximize use of our Tax Revenue Management System (TRMS) for consistent and accurate reporting.
- Continued move to paperless audit work which allows more remote work and more efficient processes.

## Key Component Challenges

- Implementing regulatory changes for the oil and gas production tax change created by SB138 in 2014 to separate oil and gas taxes. The change results in gas being taxed separately at a gross 13% rate.
- Planning and starting the implementation of the TRMS Version 12 upgrade that was recently funded. This will create a lot more options for our taxpayers, including use of mobile devices.
- Continuing emphasis on oil and gas production tax audit timeliness and working towards a three-year cycle. The tax years now under audit are from 2014 forward, so they are all under the same tax regime of SB21.
- Researching and evaluating new tax types and programs with limited resources for legislative sessions.

## Significant Changes in Results to be Delivered in FY2023

- Oil and gas production audits planned to be completed one to two years prior to the statute deadline.
- Implement regulatory changes to repeal or change regulations in order to clarify areas to help support the Division's audits.
- Prepared to implement new revenue measures if passed by the Legislature.

## Statutory and Regulatory Authority

AS 04.11*	Alcoholic Beverages – Licensing
AS 05.15	Games of Chance and Contests of Skill
AS 10.25*	Electric and Telephone Cooperative Act
AS 16.10.455	Salmon Hatcheries – Cost Recoveries
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	Multistate Tax Compact
AS 43.20	Alaska Net Income Tax Act
AS 43.31	Estate Tax Law of Alaska
AS 43.35	Gaming and Gambling on Passenger Vessels
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 43.61	Excise Tax on Marijuana
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 43.90	Alaska Gasline Inducement 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	Multistate 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 90 Alaska Gasline Inducement Act Provisions
- 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

<b>Contact Information</b>
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Tax Division Personal Services Information				
Authorized Positions			Personal Services Costs	
	FY2022 Management Plan	FY2023 Governor		
Full-time	94	94	Annual Salaries	8,342,056
Part-time	0	0	COLA	23,416
Nonpermanent	1	1	Premium Pay	0
			Annual Benefits	4,858,326
			<i>Less 4.48% Vacancy Factor</i>	<i>(592,198)</i>
			Lump Sum Premium Pay	0
<b>Totals</b>	<b>95</b>	<b>95</b>	<b>Total Personal Services</b>	<b>12,631,600</b>

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Accountant 3	0	0	1	0	1
Accountant 4	0	0	1	0	1
Accounting Technician 3	0	0	3	0	3
Administrative Assistant 1	1	0	0	0	1
Administrative Officer 1	0	0	1	0	1
Admn OPS Mgr 1	0	0	1	0	1
Analyst/Programmer 1	1	0	0	0	1
Analyst/Programmer 2	1	0	0	0	1
Analyst/Programmer 3	0	0	1	0	1
Analyst/Programmer 4	0	0	1	0	1
Analyst/Programmer 5	0	0	3	0	3
Appraiser 2	1	0	0	0	1
Audit Master	2	0	0	0	2
Chf Rev Eco Rch	0	0	1	0	1
College Intern 4	1	0	0	0	1
Commercial Analyst	1	0	0	0	1
Corporate Income Tax Auditor 1	1	0	0	0	1
Corporate Income Tax Auditor 2	1	0	0	0	1
Corporate Income Tax Auditor 3	3	0	1	0	4
Corporate Income Tax Auditor 4	4	0	0	0	4
Deputy Director, Tax Division	1	0	0	0	1
Director, Tax Division	1	0	0	0	1
Economist 1	0	0	1	0	1
Economist 2	1	0	0	0	1
Economist 3	1	0	0	0	1
I/E Tax Spec	1	0	0	0	1
Microfilm/Imaging Operator 2	0	0	1	0	1
Office Assistant 2	0	0	1	0	1
Oil and Gas Revenue Auditor 2	2	0	0	0	2
Oil and Gas Revenue Auditor 3	8	0	0	0	8
Oil and Gas Revenue Auditor 4	3	0	0	0	3
Oil and Gas Revenue Specialist	1	0	0	0	1
Petroleum Economist 2	2	0	1	0	3
Program Coordinator 2	0	0	1	0	1
Project Assistant	1	0	0	0	1
Revenue Appeals Officer 2	3	0	0	0	3

<b>Position Classification Summary</b>					
<b>Job Class Title</b>	<b>Anchorage</b>	<b>Fairbanks</b>	<b>Juneau</b>	<b>Others</b>	<b>Total</b>
Revenue Appeals Supervisor	1	0	0	0	1
Revenue Audit Supervisor 1	0	0	1	0	1
Revenue Audit Supervisor 2	3	0	0	0	3
St Petro Prop A	1	0	0	0	1
Tax Auditor 2	1	0	0	0	1
Tax Auditor 3	4	0	0	0	4
Tax Auditor 4	5	0	0	0	5
Tax Technician 1	1	0	1	0	2
Tax Technician 3	8	0	5	0	13
Tax Technician 4	2	0	1	0	3
<b>Totals</b>	<b>68</b>	<b>0</b>	<b>27</b>	<b>0</b>	<b>95</b>

**Component Detail All Funds**  
**Department of Revenue**

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

Non-Formula Component

	<b>FY2021 Actuals</b>	<b>FY2022 Conference Committee</b>	<b>FY2022 Authorized</b>	<b>FY2022 Management Plan</b>	<b>FY2023 Governor</b>	<b>FY2022 Management Plan vs FY2023 Governor</b>	
71000 Personal Services	10,682.0	13,229.6	13,018.6	13,018.6	12,631.6	-387.0	-3.0%
72000 Travel	11.1	48.1	48.1	48.1	48.1	0.0	0.0%
73000 Services	6,368.1	4,363.9	4,353.9	4,353.9	4,353.9	0.0	0.0%
74000 Commodities	116.3	89.0	89.0	89.0	89.0	0.0	0.0%
75000 Capital Outlay	7.1	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%
<b>Totals</b>	<b>17,184.6</b>	<b>17,730.6</b>	<b>17,509.6</b>	<b>17,509.6</b>	<b>17,122.6</b>	<b>-387.0</b>	<b>-2.2%</b>
<b>Fund Sources:</b>							
1004 Gen Fund (UGF)	15,928.2	6,623.3	6,402.3	6,402.3	6,038.7	-363.6	-5.7%
1005 GF/Prgm (DGF)	809.3	907.7	907.7	907.7	887.7	-20.0	-2.2%
1007 I/A Rcpts (Other)	256.0	0.0	0.0	0.0	0.0	0.0	0.0%
1061 CIP Rcpts (Other)	92.4	100.0	100.0	100.0	96.6	-3.4	-3.4%
1105 PFund Rcpt (Other)	98.7	99.6	99.6	99.6	99.6	0.0	0.0%
1271 ARPA Rev R (UGF)	0.0	10,000.0	10,000.0	10,000.0	10,000.0	0.0	0.0%
<b>Unrestricted General (UGF)</b>	<b>15,928.2</b>	<b>16,623.3</b>	<b>16,402.3</b>	<b>16,402.3</b>	<b>16,038.7</b>	<b>-363.6</b>	<b>-2.2%</b>
<b>Designated General (DGF)</b>	<b>809.3</b>	<b>907.7</b>	<b>907.7</b>	<b>907.7</b>	<b>887.7</b>	<b>-20.0</b>	<b>-2.2%</b>
<b>Other Funds</b>	<b>447.1</b>	<b>199.6</b>	<b>199.6</b>	<b>199.6</b>	<b>196.2</b>	<b>-3.4</b>	<b>-1.7%</b>
<b>Federal Funds</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>
<b>Positions:</b>							
Permanent Full Time	96	96	94	94	94	0	0.0%
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 FY2022 Conference Committee To FY2022 Authorized *****												
<b>FY2022 Conference Committee</b>												
	ConfCom	17,730.6	13,229.6	48.1	4,363.9	89.0	0.0	0.0	0.0	96	0	1
1004 Gen Fund		6,623.3										
1005 GF/Prgm		907.7										
1061 CIP Rcpts		100.0										
1105 PFund Rcpt		99.6										
1271 ARPA Rev R		10,000.0										
<b>Remove Corporate Income Tax Auditors Sec1 Ch1 SSSLA2021 P31 L33 (HB69)</b>												
	Veto	-221.0	-211.0	0.0	-10.0	0.0	0.0	0.0	0.0	-2	0	0
1004 Gen Fund		-221.0										
This item was not requested by the department and is not necessary to fulfill the Tax Division's mission.												
<b>Subtotal</b>		<b>17,509.6</b>	<b>13,018.6</b>	<b>48.1</b>	<b>4,353.9</b>	<b>89.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>94</b>	<b>0</b>	<b>1</b>
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
<b>FY2023 Salary and Benefit Adjustments</b>												
	SalAdj	23.3	23.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		20.2										
1005 GF/Prgm		3.1										
Includes: FY2023 Supervisory Unit 1% COLA: \$10.8												
FY2023 SU BU - Supervisory Employees (SS) 1% COLA: \$12.5												
<b>FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)</b>												
	SalAdj	-431.5	-431.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-402.5										
1005 GF/Prgm		-25.7										
1061 CIP Rcpts		-3.3										
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-431.5												
<b>FY2023 Supervisory Employees Health Insurance, SBS, and Risk Management Rate Changes</b>												
	SalAdj	21.5	21.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		18.6										
1005 GF/Prgm		2.9										
FY2023 Change Supervisory Employees (SS) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$21.5												

**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	
<b>FY2023 Executive Health Insurance, SBS, and Risk Management Rate Changes</b>												
1004 Gen Fund	SalAdj	7.3	7.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
FY2023 Change Partially Exempt & Exempt Executive (EE) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$7.3												
<b>FY2023 Executive Employees Health Insurance, SBS, and Risk Management Rate Changes</b>												
1004 Gen Fund	SalAdj	-0.2	-0.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
FY2023 Change Executive Employees (EE) - Health Insurance from \$1,555 to \$1,685 per member, SBS, and Risk Management Rates: \$-0.2												
<b>FY2023 General Government Unit SBS and Risk Management Rate Changes</b>												
1004 Gen Fund	SalAdj	-7.0	-7.4	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1005 GF/Prgm		-0.3										
1061 CIP Rcpts		-0.1										
FY2023 Change General Government Unit (GG, GP, GY, GZ) - SBS, and Risk Management Rates: \$-7.4												
<b>Totals</b>		<b>17,122.6</b>	<b>12,631.6</b>	<b>48.1</b>	<b>4,353.9</b>	<b>89.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>94</b>	<b>0</b>	<b>1</b>

**Line Item Detail (1676)**  
**Department of Revenue**  
**Travel**

**Component:** Tax Division (2476)

<b>Line Number</b>	<b>Line Name</b>		<b>FY2021 Actuals</b>	<b>FY2022 Management Plan</b>	<b>FY2023 Governor</b>
2000	Travel		11.1	48.1	48.1
<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2021 Actuals</b>	<b>FY2022 Management Plan</b>	<b>FY2023 Governor</b>
<b>2000 Travel Detail Totals</b>			<b>11.1</b>	<b>48.1</b>	<b>48.1</b>
2000	In-State Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	7.2	36.1	36.1
2002	Out of State Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	3.9	12.0	12.0

**Line Item Detail (1676)**  
**Department of Revenue**  
**Services**

**Component:** Tax Division (2476)

<b>Line Number</b>	<b>Line Name</b>		<b>FY2021 Actuals</b>	<b>FY2022 Management Plan</b>	<b>FY2023 Governor</b>
3000	Services		6,368.1	4,353.9	4,353.9
<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2021 Actuals</b>	<b>FY2022 Management Plan</b>	<b>FY2023 Governor</b>
<b>3000 Services Detail Totals</b>			<b>6,368.1</b>	<b>4,353.9</b>	<b>4,353.9</b>
3000	Education Services	Training, educational conferences, agency memberships, tuition, books and fees for work-related courses	142.2	150.0	150.0
3001	Financial Services	Accounting, auditing, and management/consulting services	3.5	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	1,928.6	1,710.0	1,710.0
3004	Telecommunications	Local, long distance, cellular, television, data/network telecommunications equipment charges	1.8	2.5	2.5
3005	Health Services	Ergonomic assessments	0.0	1.0	1.0
3006	Delivery Services	Freight, courier services, and postage	7.8	8.0	8.0
3007	Advertising and Promotions	Legal notices for regulations and public hearings	2.5	5.0	5.0
3008	Utilities	Records and confidential material disposal	1.7	4.0	4.0
3009	Structure/Infrastructure/Land	Infrastructure maintenance and repairs, rentals, and leases	16.9	16.0	16.0
3010	Equipment/Machinery	Office furniture and equipment repairs, maintenance, rentals and leases	11.3	9.0	9.0
3011	Other Services	Professional management and	1,735.0	83.0	83.0

**Line Item Detail (1676)**  
**Department of Revenue**  
**Services**

**Component:** Tax Division (2476)

Object Class		Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
<b>3000 Services Detail Totals</b>				<b>6,368.1</b>	<b>4,353.9</b>	<b>4,353.9</b>
			consulting services; printing and copying services			
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	Office of Information Technology (OIT) core services	329.6	313.5	313.5
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Licenses (SQL Rates)	52.6	52.6	52.6
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Server Hosting & Storage	119.7	119.7	119.7
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	Office of Information Technology (OIT) telecommunications services	55.3	41.9	41.9
3021	Inter-Agency Mail	Admin - Department-wide	Central mailroom services including pickup and delivery of mail, postage, and mailing of state warrants	12.5	12.5	12.5
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	55.5	55.5	55.5
3023	Inter-Agency Building Leases	Trans - Department-wide	Cost of space in state-owned facilities and private leases	544.0	544.0	544.0
3024	Inter-Agency Legal	Law - Department-wide	OSPA Fraud Legal Services	112.5	112.5	112.5
3024	Inter-Agency Legal	Law - Department-wide	Tax Legal Services - Gaming & Tobacco	12.6	12.6	12.6
3026	Inter-Agency Insurance	Admin - Department-wide	Risk Management	3.2	3.2	3.2
3027	Inter-Agency Financial	Admin - Department-wide	Division of Finance chargeback for IRIS FIN, HRM, and ALDER	10.8	10.8	10.8
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide	ADA compliance	0.8	0.8	0.8
3029	Inter-Agency Education/Training	Admin - Department-wide	Training provided by state agencies – Shared Services of Alaska 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 services provided by the	87.0	87.0	87.0

**Line Item Detail (1676)**  
**Department of Revenue**  
**Services**

**Component:** Tax Division (2476)

Object Class		Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
			<b>3000 Services Detail Totals</b>	<b>6,368.1</b>	<b>4,353.9</b>	<b>4,353.9</b>
			Office of Administrative Hearings (OAH)			
3038	Inter-Agency Management/Consulting	PubSaf - Department-wide	Fingerprinting and background check services	0.8	1.8	1.8
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	394.9	269.5	269.5
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)	Support services provided by the Commissioner's Office	10.0	10.0	10.0
3038	Inter-Agency Management/Consulting	Rev - Criminal Investigations Unit (2993)	Investigative services provided by the Criminal Investigations Unit	715.0	715.0	715.0

**Line Item Detail (1676)**  
**Department of Revenue**  
**Commodities**

**Component:** Tax Division (2476)

<b>Line Number</b>	<b>Line Name</b>		<b>FY2021 Actuals</b>	<b>FY2022 Management Plan</b>	<b>FY2023 Governor</b>
4000	Commodities		116.3	89.0	89.0
<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2021 Actuals</b>	<b>FY2022 Management Plan</b>	<b>FY2023 Governor</b>
<b>4000 Commodities Detail Totals</b>			<b>116.3</b>	<b>89.0</b>	<b>89.0</b>
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	115.1	88.5	88.5
4002	Household/Institutional	Institutional supplies	0.4	0.5	0.5
4004	Safety	Alarms, fire safety, law enforcement	0.8	0.0	0.0

**Line Item Detail (1676)**  
**Department of Revenue**  
**Capital Outlay**

**Component:** Tax Division (2476)

<b>Line Number</b>	<b>Line Name</b>		<b>FY2021 Actuals</b>	<b>FY2022 Management Plan</b>	<b>FY2023 Governor</b>
5000	Capital Outlay		7.1	0.0	0.0
<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2021 Actuals</b>	<b>FY2022 Management Plan</b>	<b>FY2023 Governor</b>
<b>5000 Capital Outlay Detail Totals</b>			<b>7.1</b>	<b>0.0</b>	<b>0.0</b>
5004	Equipment	IT Equipment > \$5,000: servers and other network equipment, firewall and remote access equipment, tape backup devices and general office equipment/furniture > \$5,000	7.1	0.0	0.0



**Revenue Detail (1681)**  
**Department of Revenue**

**Component:** Tax Division (2476)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
<b>5005 GF/Prgm (1005 GF/Prgm)</b>			<b>2,610.9</b>	<b>907.7</b>	<b>887.7</b>
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	2,610.9	907.7	887.7
<b>5007 I/A Rcpts (1007 I/A Rcpts)</b>			<b>256.0</b>	<b>0.0</b>	<b>0.0</b>
5301 Inter-Agency Receipts	Commerce - Department-wide	Revenue depository cash processing	10.0	0.0	0.0
5301 Inter-Agency Receipts	FishGm - Department-wide	Tax Revenue Management System (TRMS) Support	8.3	0.0	0.0
5301 Inter-Agency Receipts	Health - Department-wide	COVID Relief funds to get REMI Econ Software.	228.7	0.0	0.0
5301 Inter-Agency Receipts	Law - Department-wide	Tax Revenue Management System (TRMS) Support	9.0	0.0	0.0
<b>5061 CIP Rcpts (1061 CIP Rcpts)</b>			<b>92.4</b>	<b>100.0</b>	<b>96.6</b>
5351 Capital Improvement Project Inter-Agency	Trans - Department-wide	Motor Fuel Tax Compliance	92.4	100.0	96.6
<b>5105 PFund Rcpt (1105 PFund Rcpt)</b>			<b>98.7</b>	<b>99.6</b>	<b>99.6</b>
5414 Alaska Permanent Fund Corporation Receipts		Permanent Fund Earnings replaced a portion of GF funding in the FY2000 budget. This funding source supports the oil and gas	98.7	99.6	99.6

**Revenue Detail (1681)**  
**Department of Revenue**

**Component:** Tax Division (2476)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
		production tax audit function in the Tax Division.			

**Inter-Agency Services (1682)**  
**Department of Revenue**

**Component:** Tax Division (2476)

				FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
<b>Component Totals</b>				<b>2,516.8</b>	<b>2,363.4</b>	<b>2,363.4</b>
			With Department of Administration	727.0	698.0	698.0
			With Department of Transportation/Public Facilities	544.0	544.0	544.0
			With Department of Law	125.1	125.1	125.1
			With Department of Public Safety	0.8	1.8	1.8
			With Department of Revenue	1,119.9	994.5	994.5
<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>		FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	Office of Information Technology (OIT) core services	329.6	313.5	313.5
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Licenses (SQL Rates)	52.6	52.6	52.6
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Server Hosting & Storage	119.7	119.7	119.7
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	Office of Information Technology (OIT) telecommunications services	55.3	41.9	41.9
3021	Inter-Agency Mail	Admin - Department-wide	Central mailroom services including pickup and delivery of mail, postage, and mailing of state warrants	12.5	12.5	12.5
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	55.5	55.5	55.5
3023	Inter-Agency Building Leases	Trans - Department-wide	Cost of space in state-owned facilities and private leases	544.0	544.0	544.0
3024	Inter-Agency Legal	Law - Department-wide	OSPA Fraud Legal Services	112.5	112.5	112.5
3024	Inter-Agency Legal	Law - Department-wide	Tax Legal Services - Gaming & Tobacco	12.6	12.6	12.6
3026	Inter-Agency Insurance	Admin - Department-wide	Risk Management	3.2	3.2	3.2
3027	Inter-Agency Financial	Admin - Department-wide	Division of Finance chargeback for IRIS FIN, HRM, and ALDER	10.8	10.8	10.8
3028	Inter-Agency Americans with	Admin - Department-wide	ADA compliance	0.8	0.8	0.8

**Inter-Agency Services (1682)**  
**Department of Revenue**

**Component:** Tax Division (2476)

<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2021 Actuals</b>	<b>FY2022 Management Plan</b>	<b>FY2023 Governor</b>
3029	Disabilities Act Compliance Inter-Agency Education/Training	Admin - Department-wide			
		Training provided by state agencies – Shared Services of Alaska 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 services provided by the Office of Administrative Hearings (OAH)	87.0	87.0	87.0
3038	Inter-Agency Management/Consulting	PubSaf - Department-wide			
		Fingerprinting and background check services	0.8	1.8	1.8
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	394.9	269.5	269.5
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)			
		Support services provided by the Commissioner's Office	10.0	10.0	10.0
3038	Inter-Agency Management/Consulting	Rev - Criminal Investigations Unit (2993)			
		Investigative services provided by the Criminal Investigations Unit	715.0	715.0	715.0

**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2023 Governor (18673)  
**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 2	FT	A	GP	Anchorage	200	18B / C	12.0		64,293	0	0	42,499	106,792	106,792
04-0021	Chf Rev Eco Rch	FT	A	SS	Juneau	205	26L / M	12.0		154,424	2,019	0	76,875	233,318	233,318
04-1035	Analyst/Programmer 5	FT	A	GP	Juneau	205	22L / M	12.0		114,351	0	0	60,965	175,316	175,316
04-1145	Accounting Technician 3	FT	A	GP	Juneau	205	16B / C	12.0		58,395	0	0	40,323	98,718	91,960
04-2004	Tax Technician 3	FT	A	GP	Juneau	205	14E / F	12.0		54,997	0	0	39,070	94,067	0
04-2006	Tax Auditor 4	FT	A	GP	Anchorage	200	22K / L	12.0		105,172	0	0	57,579	162,751	66,151
04-2095	Tax Technician 3	FT	A	GP	Juneau	105	14A / B	12.0		49,187	0	0	36,926	86,113	86,113
04-2097	Accounting Technician 3	FT	A	GP	Juneau	205	16E / F	12.0		64,822	0	0	42,694	107,516	0
04-3001	Deputy Director, Tax Division	FT	A	XE	Anchorage	N00	27J / K	12.0		130,119	0	0	68,238	198,357	198,357
04-3007	Administrative Officer 1	FT	A	SS	Juneau	205	17B / C	12.0		67,488	924	0	45,278	113,690	113,690
04-3021	Accountant 4	FT	A	SS	Juneau	205	20B / C	12.0		83,244	1,140	0	51,090	135,474	0
04-3026	Tax Technician 3	FT	A	GP	Juneau	105	14A / B	12.0		49,322	0	0	36,976	86,298	86,298
04-3027	Revenue Audit Supervisor 2	FT	A	SS	Anchorage	200	25P	12.0		156,458	2,046	0	77,500	236,004	236,004
04-3028	Program Coordinator 2	FT	A	SS	Juneau	99	20O	12.0		115,482	1,581	0	62,983	180,046	180,046
04-3031	Tax Auditor 4	FT	A	GP	Anchorage	200	22C / D	12.0		86,536	0	0	50,704	137,240	137,240
04-3036	Tax Technician 4	FT	A	SS	Juneau	205	16F	12.0		71,490	979	0	46,754	119,223	119,223
04-3040	Office Assistant 2	FT	A	GP	Juneau	205	10J	12.0		46,664	0	0	35,996	82,660	82,660
04-3041	Tax Technician 1	FT	A	GP	Juneau	205	10D / B	12.0		38,435	0	0	32,960	71,395	71,395
04-3045	Tax Technician 3	FT	A	GP	Juneau	205	14E / F	12.0		55,083	0	0	39,101	94,184	94,184
04-3047	Director, Tax Division	FT	A	XE	Anchorage	99	27P / Q	12.0		158,868	0	0	78,098	236,966	236,966
04-3048	Corporate Income Tax Auditor 3	FT	A	GP	Anchorage	200	22J	12.0		100,659	0	0	55,914	156,573	156,573
04-3049	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22A / B	12.0		81,188	0	0	48,732	129,920	129,920
04-3052	Revenue Appeals Supervisor	FT	A	SS	Anchorage	99	26P	12.0		166,129	2,172	0	80,475	248,776	248,776
04-3068	I/E Tax Spec	FT	A	GP	Anchorage	200	25N / O	12.0		143,312	0	0	71,649	214,961	214,961
04-3077	Tax Auditor 3	FT	A	GP	Anchorage	200	20J	12.0		87,789	0	0	51,167	138,956	138,956
04-3078	Tax Technician 3	FT	A	GP	Anchorage	200	14M	12.0		64,214	0	0	42,470	106,684	106,684
04-3080	Tax Technician 3	FT	A	GP	Anchorage	200	14B / C	12.0		48,409	0	0	36,639	85,048	85,048
04-3088	Corporate Income Tax Auditor 4	FT	A	GP	Anchorage	200	24A / B	12.0		92,450	0	0	52,886	145,336	145,336
04-3091	Tax Technician 3	FT	A	GP	Anchorage	200	14A / A	12.0		45,533	0	0	35,578	81,111	81,111
04-3097	Microfilm/Imaging Operator 2	FT	A	GP	Juneau	205	12M / N	12.0		59,035	0	0	40,559	99,594	99,594
04-3098	Accountant 3	FT	A	GP	Juneau	205	18D / E	12.0		71,707	0	0	45,234	116,941	0
04-3201	Analyst/Programmer 2	FT	A	GP	Anchorage	200	16B / C	12.0		54,929	0	0	39,045	93,974	93,974
04-3224	Admn OPS Mgr 1	FT	A	SS	Juneau	99	22A / B	12.0		99,305	1,359	0	57,015	157,679	157,679

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**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2023 Governor (18673)  
**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 4	FT	A	GP	Anchorage	200	22J / K	12.0		103,526	0	0	56,972	160,498	160,498
04-3230	Appraiser 2	FT	A	GP	Anchorage	200	18B / C	12.0		63,471	0	0	42,196	105,667	105,667
04-3233	Tax Technician 4	FT	A	SS	Anchorage	200	16D / E	12.0		64,981	890	0	44,353	110,224	110,224
04-3239	Tax Auditor 2	FT	A	GP	Anchorage	200	18G / J	12.0		74,402	0	0	46,228	120,630	120,630
04-3240	Corporate Income Tax Auditor 4	FT	A	GP	Anchorage	200	24L / M	12.0		125,887	0	0	65,221	191,108	191,108
04-3244	Analyst/Programmer 4	FT	A	GP	Juneau	205	20A / B	12.0		74,073	0	0	46,107	120,180	120,180
04-3245	Tax Auditor 4	FT	A	GP	Anchorage	200	22B / C	12.0		82,524	0	0	49,224	131,748	131,748
04-3246	Tax Technician 1	FT	A	GP	Anchorage	200	10B / C	12.0		37,472	0	0	32,605	70,077	70,077
04-3248	Tax Technician 3	FT	A	GP	Anchorage	200	14G	12.0		55,985	0	0	39,434	95,419	95,419
04-3250	Tax Technician 3	FT	A	GP	Anchorage	200	14A / B	12.0		46,768	0	0	36,034	82,802	82,802
04-3251	Tax Technician 3	FT	A	GP	Anchorage	200	14C / D	12.0		50,032	0	0	37,238	87,270	87,270
04-3252	Corporate Income Tax Auditor 4	FT	A	GP	Anchorage	200	24E / F	12.0		106,107	0	0	57,924	164,031	164,031
04-3254	Revenue Audit Supervisor 2	FT	A	SS	Anchorage	200	25K	12.0		133,349	1,825	0	69,574	204,748	204,748
04-3259	Corporate Income Tax Auditor 4	FT	A	GP	Anchorage	200	24L	12.0		123,377	0	0	64,295	187,672	187,672
04-3261	Corporate Income Tax Auditor 3	FT	A	GP	Anchorage	200	22K	12.0		103,935	0	0	57,123	161,058	161,058
04-3262	Oil and Gas Revenue Auditor 4	FT	A	GP	Anchorage	200	24J / K	12.0		117,301	0	0	62,054	179,355	179,355
04-3263	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22A / B	12.0		79,755	0	0	48,203	127,958	127,958
04-3264	Tax Technician 3	FT	A	GP	Anchorage	200	14G / J	12.0		57,951	0	0	40,159	98,110	98,110
04-3265	Revenue Appeals Officer 2	FT	A	GP	Anchorage	200	25L	12.0		132,639	0	0	67,712	200,351	200,351
04-3266	Tax Auditor 4	FT	A	GP	Anchorage	200	22A / B	12.0		78,919	0	0	47,895	126,814	126,814
04-3267	Accounting Technician 3	FT	A	GP	Juneau	205	16J	12.0		70,551	0	0	44,808	115,359	0
04-3268	Petroleum Economist 2	FT	A	GP	Anchorage	200	22B / C	12.0		83,918	0	0	49,739	133,657	133,657
04-3269	Administrative Assistant 1	FT	A	GP	Anchorage	200	12C / D	12.0		42,775	0	0	34,561	77,336	77,336
04-3271	Oil and Gas Revenue Auditor 2	FT	A	GP	Anchorage	200	20B / C	12.0		72,204	0	0	45,417	117,621	117,621
04-3272	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22B / C	12.0		82,181	0	0	49,098	131,279	131,279
04-3273	Oil and Gas Revenue Auditor 2	FT	A	GP	Anchorage	200	20F / G	12.0		84,133	0	0	49,818	133,951	133,951
04-3274	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22A / B	12.0		79,755	0	0	48,203	127,958	127,958
04-3275	Oil and Gas Revenue Auditor 4	FT	A	GP	Anchorage	200	24G / J	12.0		111,496	0	0	59,912	171,408	171,408

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**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2023 Governor (18673)  
**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
04-3276	Oil and Gas Revenue Auditor 4	FT	A	GP	Anchorage	200	24D / E	12.0		100,693	0	0	55,927	156,620	156,620
04-3277	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22G / J	12.0		98,818	0	0	55,235	154,053	154,053
04-3278	Tax Auditor 3	FT	A	GP	Anchorage	200	20A / B	12.0		70,634	0	0	44,838	115,472	115,472
04-3279	Tax Auditor 3	FT	A	GP	Anchorage	200	20L / M	12.0		95,989	0	0	54,192	150,181	150,181
04-3281	Tax Auditor 3	FT	A	GP	Anchorage	200	20G	12.0		84,240	0	0	49,857	134,097	134,097
04-3283	Analyst/Programmer 5	FT	A	GP	Juneau	205	22M	12.0		116,337	0	0	61,698	178,035	178,035
04-3284	Tax Technician 4	FT	A	SS	Anchorage	200	16A / B	12.0		58,268	798	0	41,876	100,942	100,942
04-3286	Analyst/Programmer 5	FT	A	SS	Juneau	99	22L / M	12.0		128,551	1,760	0	67,804	198,115	198,115
04-3287	Tax Technician 3	FT	A	GP	Juneau	205	14A / B	12.0		49,043	0	0	36,873	85,916	85,916
04-3290	Corporate Income Tax Auditor 3	FT	A	GP	Juneau	205	22G	12.0		101,478	0	0	56,217	157,695	157,695
04-3295	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22A / B	12.0		80,472	0	0	48,467	128,939	128,939
04-3296	Analyst/Programmer 3	FT	A	GP	Juneau	205	18D / E	12.0		71,533	0	0	45,170	116,703	116,703
04-3297	Economist 1	FT	A	GP	Juneau	205	16B / C	12.0		58,487	0	0	40,357	98,844	98,844
04-5050	Corporate Income Tax Auditor 2	FT	A	GP	Anchorage	200	20D / E	12.0		77,532	0	0	47,383	124,915	124,915
04-5051	Corporate Income Tax Auditor 3	FT	A	GP	Anchorage	200	22A / B	12.0		80,113	0	0	48,335	128,448	128,448
04-6074	Corporate Income Tax Auditor 1	FT	A	GP	Anchorage	200	18B / C	12.0		62,756	0	0	41,932	104,688	104,688
04-8009	Petroleum Economist 2	FT	A	GP	Anchorage	200	22E / F	12.0		90,470	0	0	52,156	142,626	142,626
04-8012	Project Assistant	FT	A	GP	Anchorage	200	16M / N	12.0		74,663	0	0	46,324	120,987	120,987
04-8017	Oil and Gas Revenue Specialist	FT	A	GP	Anchorage	200	25B / C	12.0		102,248	0	0	56,501	158,749	158,749
04-8022	Analyst/Programmer 1	FT	A	GP	Anchorage	200	14B / C	12.0		47,461	0	0	36,290	83,751	83,751
04-8023	Revenue Audit Supervisor 2	FT	A	SS	Anchorage	99	25L / M	12.0		139,703	1,912	0	71,918	213,533	213,533
04-8024	Revenue Appeals Officer 2	FT	A	GP	Anchorage	200	25A / B	12.0		98,304	0	0	55,046	153,350	153,350
04-8028	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22J / K	12.0		101,751	0	0	56,317	158,068	158,068
04-8029	St Petro Prop A	FT	A	SS	Anchorage	99	26N	12.0		154,330	2,018	0	76,846	233,194	233,194
04-8030	Tax Technician 3	FT	A	GP	Anchorage	200	14D / E	12.0		50,863	0	0	37,545	88,408	88,408
04-8038	Petroleum Economist 2	FT	A	GP	Juneau	205	22C / D	12.0		89,256	0	0	51,708	140,964	140,964
04-8043	Economist 3	FT	A	GP	Anchorage	200	20B / C	12.0		73,429	0	0	45,869	119,298	119,298
04-8044	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22G	12.0		96,642	0	0	54,433	151,075	151,075
04-8045	Revenue Appeals Officer 2	FT	A	GP	Anchorage	200	25B / C	12.0		102,248	0	0	56,501	158,749	158,749

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**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2023 Governor (18673)  
**Component:** Tax Division (2476)  
**RDU:** Taxation and Treasury (510)

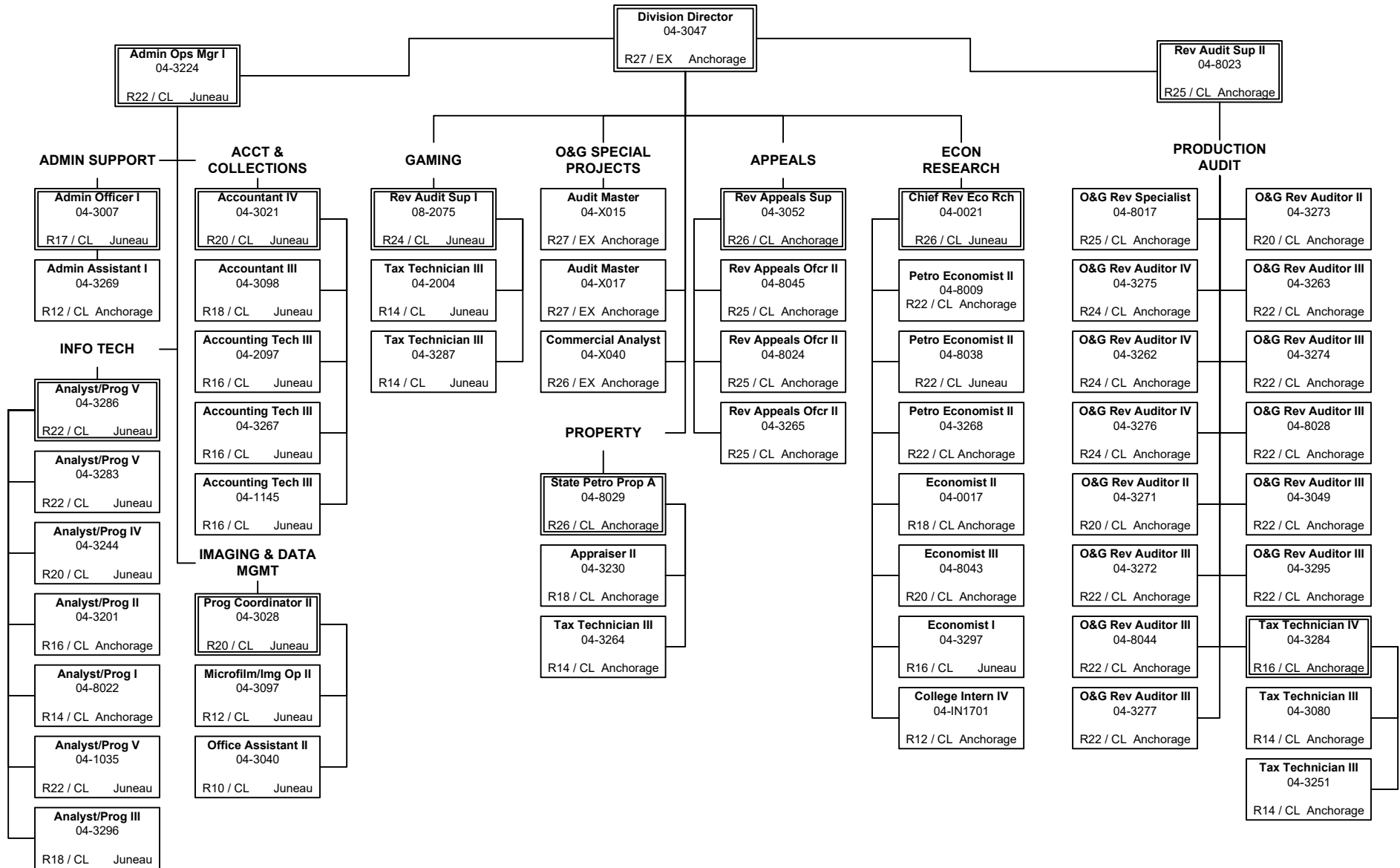
PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
04-IN1701	College Intern 4	NP	N	EE	Anchorage	N00	12A / B	12.0		38,106	0	0	3,525	41,631	41,631
04-X015	Audit Master	FT	A	XE	Anchorage	99	27	12.0		168,012	0	0	80,910	248,922	248,922
04-X017	Audit Master	FT	A	XE	Anchorage	99	27	12.0		148,571	0	0	74,930	223,501	223,501
04-X040	Commercial Analyst	FT	A	XE	Anchorage	N00	26A	12.0		99,665	0	0	57,004	156,669	156,669
08-2075	Revenue Audit Supervisor 1	FT	A	SS	Juneau	99	24Q	12.0		152,434	1,993	0	76,263	230,690	0
<b>Total</b>													<b>Total Salary Costs:</b>	8,342,056	
<b>Positions</b>													<b>Total COLA:</b>	23,416	
<b>Full Time Positions:</b>													<b>Total Premium Pay:</b>	0	
<b>Part Time Positions:</b>													<b>Total Benefits:</b>	4,858,326	
<b>Non Permanent Positions:</b>															
<b>Positions in Component:</b>													<b>Total Pre-Vacancy:</b>	13,223,798	
													<b>Minus Vacancy Adjustment of 4.48%:</b>	(592,198)	
													<b>Total Post-Vacancy:</b>	12,631,600	
													<b>Plus Lump Sum Premium Pay:</b>	0	
													<b>Personal Services Line 100:</b>	12,631,600	

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	12,320,393	11,768,652	93.17%
1005 General Fund/Program Receipts	806,805	770,674	6.10%
1061 Capital Improvement Project Receipts	96,600	92,274	0.73%
<b>Total PCN Funding:</b>	<b>13,223,798</b>	<b>12,631,600</b>	<b>100.00%</b>

Note: If a position is split, an asterisk (\*) will appear in the Split/Count column. If the split position is also counted in the component, two asterisks (\*\*) will appear in this column. [No valid job title] appearing in the Job Class Title indicates that the PCN has an invalid class code or invalid range for the class code effective date of this scenario.



**Department of Revenue**  
**Tax Division (2476)**  
 RDU: Taxation and Treasury (510)  
 FY2023 Governor's Budget  
 Position Totals: 94 PFT, 1 NP  
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**Division Director**  
 Continued from  
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**Deputy Director**  
 04-3001  
 R27 / PX Anchorage

