

State of Alaska FY2024 Governor's Operating Budget

Department of Revenue Tax Division Component Budget Summary

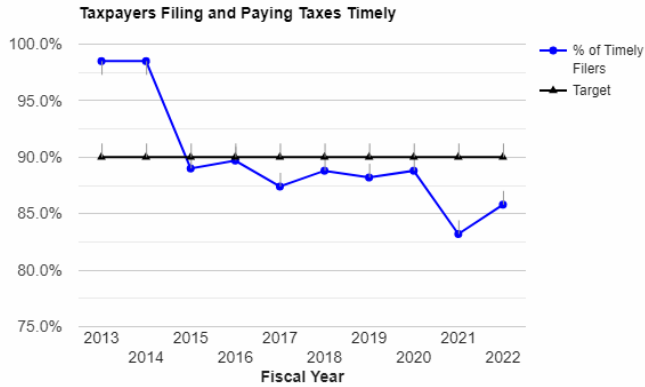
Component: Tax Division

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>.)



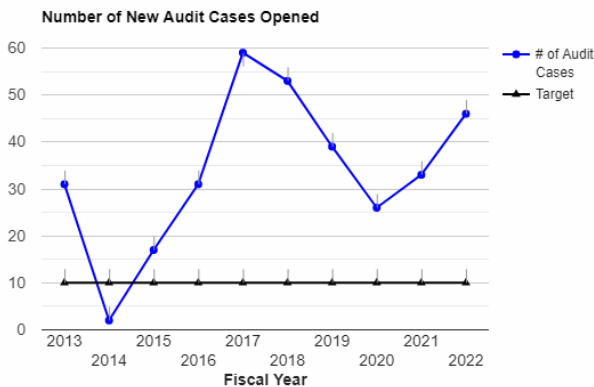
Core Services

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

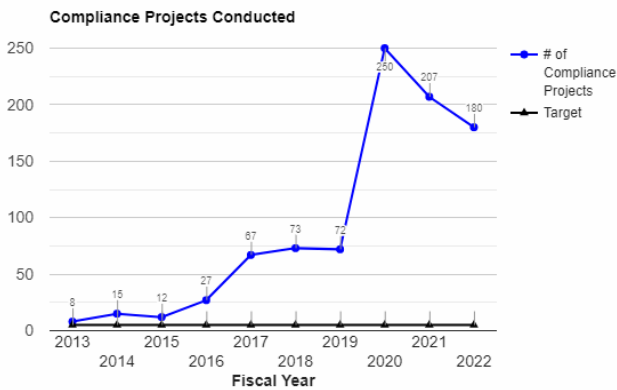
Measures by Core Service

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

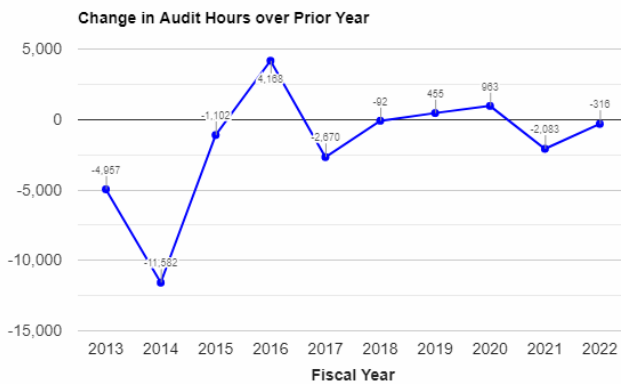
1. Maximize Compliance with Tax Programs



2. Facilitate Voluntary Compliance



3. Effectively Audit Tax Programs



Major Component Accomplishments in 2022

- 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.
- Implemented 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. Completed the necessary changes in TRMS as well.
- Created an online, public fiscal model so that policymakers and constituents can use it to educate themselves about the state’s budget, fiscal stability, and potential revenue measures. This model is updated with each revenue forecast.

Key Component Challenges

- Planning and starting the implementation of the TRMS core upgrade that was recently funded. This will create a lot more options for our taxpayers, including use of mobile devices, as well as several enhancements for our employees and security.
- Researching and evaluating new tax types and programs with limited resources for legislative sessions.

Significant Changes in Results to be Delivered in FY2024

- 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 and tax collections, as well as regulatory changes necessitated by the passage of several tax related bills in 2022.
- 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

Contact Information
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Tax Division Personal Services Information				
Authorized Positions			Personal Services Costs	
	FY2023 Management Plan	FY2024 Governor		
Full-time	94	94	Annual Salaries	8,602,349
Part-time	0	0	COLA	231,436
Nonpermanent	1	1	Premium Pay	0
			Annual Benefits	5,025,113
			<i>Less 7.01% Vacancy Factor</i>	(971,998)
			Lump Sum Premium Pay	0
Totals	95	95	Total Personal Services	12,886,900

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	1	0	0	0	1
Admn OPS Mgr 1	0	0	1	0	1
Analyst/Programmer 1	1	0	0	0	1
Analyst/Programmer 3	0	0	1	0	1
Analyst/Programmer 4	1	0	1	0	2
Analyst/Programmer 5	0	0	3	0	3
Appraiser 2	1	0	0	0	1
Appraiser 3	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 2	0	0	2	0	2
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 1	2	0	0	0	2
Oil and Gas Revenue Auditor 3	7	0	0	0	7
Oil and Gas Revenue Auditor 4	3	0	0	0	3
Oil and Gas Revenue Specialist	1	0	0	0	1
Petroleum Econ Policy Analyst	1	0	0	0	1
Petroleum Economist 2	1	0	1	0	2
Program Coordinator 2	0	0	1	0	1
Project Assistant	1	0	0	0	1
Revenue Appeals Officer 2	3	0	0	0	3

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
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	2	0	0	0	2
Tax Auditor 3	4	0	0	0	4
Tax Auditor 4	4	0	0	0	4
Tax Technician 1	3	0	1	0	4
Tax Technician 2	2	0	0	0	2
Tax Technician 3	6	0	3	0	9
Tax Technician 4	2	0	1	0	3
Totals	70	0	25	0	95

Component Detail All Funds
Department of Revenue

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

Non-Formula Component

	FY2022 Actuals	FY2023 Conference Committee	FY2023 Authorized	FY2023 Management Plan	FY2024 Governor	FY2023 Management Plan vs FY2024 Governor	
71000 Personal Services	11,015.9	12,883.0	12,929.8	12,384.9	12,886.9	502.0	4.1%
72000 Travel	38.9	48.1	48.1	48.1	48.1	0.0	0.0%
73000 Services	4,636.3	4,353.9	4,353.9	4,898.8	4,268.6	-630.2	-12.9%
74000 Commodities	192.2	89.0	89.0	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	15,883.3	17,374.0	17,420.8	17,420.8	17,292.6	-128.2	-0.7%
Fund Sources:							
1004 Gen Fund (UGF)	4,750.6	16,275.9	16,322.7	16,322.7	16,175.0	-147.7	-0.9%
1005 GF/Prgm (DGF)	907.7	899.2	899.2	899.2	916.3	17.1	1.9%
1007 I/A Rcpts (Other)	30.0	0.0	0.0	0.0	0.0	0.0	0.0%
1061 CIP Rcpts (Other)	95.4	99.3	99.3	99.3	101.7	2.4	2.4%
1105 PFund Rcpt (Other)	99.6	99.6	99.6	99.6	99.6	0.0	0.0%
1271 ARPA Rev R (UGF)	10,000.0	0.0	0.0	0.0	0.0	0.0	0.0%
Unrestricted General (UGF)	14,750.6	16,275.9	16,322.7	16,322.7	16,175.0	-147.7	-0.9%
Designated General (DGF)	907.7	899.2	899.2	899.2	916.3	17.1	1.9%
Other Funds	225.0	198.9	198.9	198.9	201.3	2.4	1.2%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	94	94	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 FY2023 Conference Committee To FY2023 Authorized *****												
FY2023 Conference Committee												
	ConfCom	17,374.0	12,883.0	48.1	4,353.9	89.0	0.0	0.0	0.0	94	0	1
1004 Gen Fund		16,275.9										
1005 GF/Prgm		899.2										
1061 CIP Rcpts		99.3										
1105 PFund Rcpt		99.6										
FY2023 Exempt 5% COLA												
	SalAdj	46.8	46.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		46.8										
FY2023 Exempt 5% COLA: \$46.8												
Subtotal		17,420.8	12,929.8	48.1	4,353.9	89.0	0.0	0.0	0.0	94	0	1
***** Changes From FY2023 Authorized To FY2023 Management Plan *****												
Align Authority with Anticipated Expenditures												
	LIT	0.0	-544.9	0.0	544.9	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from personal services to cover anticipated services costs. The remaining personal services authority is sufficient to cover anticipated expenditures.												
Subtotal		17,420.8	12,384.9	48.1	4,898.8	89.0	0.0	0.0	0.0	94	0	1
***** Changes From FY2023 Management Plan To FY2024 Governor *****												
Align Authority with Anticipated Personal Services Costs												
	LIT	0.0	222.2	0.0	-222.2	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.												
FY2024 Salary and Health Insurance Increases												
	SalAdj	247.8	247.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		230.1										
1005 GF/Prgm		15.5										
1061 CIP Rcpts		2.2										
FY2024 Salary and Health Insurance Increases: \$247.8												
FY2024 GGU cost of living increase 2.5%: \$200.7												

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	
FY2024 SU cost of living increase 1%: \$23.0												
FY2024 AlaskaCare insurance increase from \$1,685 to \$1,793 per member per month: \$18.9												
FY2024 GGU health insurance increase from \$1,567.50 to \$1,573.50 per member per month: \$5.2												
FY2024 PERS Rate Adjustment												
	SalAdj	25.7	25.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		23.9										
1005 GF/Prgm		1.6										
1061 CIP Rcpts		0.2										
FY2024 PERS rate adjustment to 25.10%: \$25.7												
FY2024 AlaskaCare Health Insurance Increase - Exempt and Partially Exempt												
	SalAdj	6.3	6.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		6.3										
FY2024 AlaskaCare health insurance increase for exempt and partially exempt employees from \$1,685 to \$1,793 per member per month.: \$6.3												
Tax Revenue Management System (TRMS) Cloud Server Hosting												
	Inc	373.6	0.0	0.0	373.6	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		373.6										
<p>Ensuring our systems are safe from cybersecurity events is of the utmost importance. There are several priority security initiatives underway within the Department of Revenue. In the Tax Division, where \$1 billion in taxes are collected in any given year, systems security is of utmost importance. The Department anticipates partnering with FAST Enterprises, an industry leader in tax systems, for server hosting. Their cloud services are seamless to their Tax Revenue Management System (TRMS) solution and ensures IRS Pub 1075 policy compliance and enhance security protocols when compared with current and on-premise solutions. They are already providing this service to other states and have proven to be secure, reliable, and compliant. FAST will be handling all server and security updates, maintenance, and tuning. They can expand our server needs as business demands change and keep our application in optimal configuration. FAST will ensure needed frequency of scans and security testing. FAST provides 24/7 monitoring services and disaster recovery with a backup site. The anticipated contract includes operating system and database licensing, backup verification, and liability insurance.</p>												
Eliminate Criminal Investigations Services Reimbursable Services Agreement Across Divisions												
	Dec	-781.6	0.0	0.0	-781.6	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-781.6										
Transition the Criminal Investigations Unit (CIU) to a department-wide service. The Tax Division's reimbursable services agreement is eliminated. A corresponding amount of general funds replaces interagency receipts within the CIU component.												
Totals		17,292.6	12,886.9	48.1	4,268.6	89.0	0.0	0.0	0.0	94	0	1

Line Item Detail (1676)
Department of Revenue
Travel

Component: Tax Division (2476)

Line Number	Line Name		FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
2000	Travel		38.9	48.1	48.1
Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
2000 Travel Detail Totals			38.9	48.1	48.1
2000	In-State Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	21.0	36.1	36.1
2002	Out of State Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	17.0	12.0	12.0
2006	Other Travel Costs	Conference Fee	0.9	0.0	0.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Tax Division (2476)

Line Number	Line Name		FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
3000	Services		4,636.3	4,898.8	4,268.6
Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
3000 Services Detail Totals			4,636.3	4,898.8	4,268.6
3000	Education Services	Training, educational conferences, agency memberships, tuition, books and fees for work-related courses	168.0	169.5	169.5
3001	Financial Services	Accounting, auditing, and management/consulting services	98.7	71.2	46.3
3002	Legal and Judicial Services	Transcription services	0.0	2.0	2.0
3003	Information Technology	FAST Server Hosting	0.0	235.0	487.0
3003	Information Technology	Software Licensing and Maintenance	198.7	103.3	103.3
3003	Information Technology	TRMS Software Support and Maintenance	1,644.0	1,644.0	1,644.0
3004	Telecommunications	Local, long distance, cellular, television, data/network telecommunications equipment charges	1.8	2.5	2.5
3005	Health Services	Ergonomic assessments	0.8	1.0	1.0
3006	Delivery Services	Freight, courier services, and postage	11.1	14.9	14.9
3007	Advertising and Promotions	Legal notices for regulations and public hearings	2.5	4.0	4.0
3008	Utilities	Records and confidential material disposal	0.6	2.8	2.8
3009	Structure/Infrastructure/Land	Infrastructure maintenance and repairs, rentals, and leases	15.5	16.0	16.0
3010	Equipment/Machinery	Office furniture and equipment repairs, maintenance, rentals and	7.9	13.5	13.5

Line Item Detail (1676)
Department of Revenue
Services

Component: Tax Division (2476)

Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
3000 Services Detail Totals			4,636.3	4,898.8	4,268.6
		leases			
3011	Other Services	Professional management and consulting services; printing and copying services	48.5	62.7	59.2
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Office of Information Technology (OIT) core services	265.1	335.2	335.2
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Licenses (SQL Rates)	47.0	23.6	0.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Microsoft Chargeback	13.2	13.2	13.2
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Server Hosting & Storage	141.2	70.5	0.0
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide Office of Information Technology (OIT) telecommunications services	42.1	36.0	42.1
3021	Inter-Agency Mail	Admin - Department-wide Central mailroom services including pickup and delivery of mail, postage, and mailing of state warrants	29.6	29.6	29.6
3022	Inter-Agency Human Resources	Admin - Department-wide Human resource and payroll services provided by the Division of Personnel	49.0	110.3	110.3
3023	Inter-Agency Building Leases	Trans - Department-wide Cost of space in state-owned facilities and private leases	533.0	533.0	533.0
3024	Inter-Agency Legal	Law - Department-wide Tax Legal Services - Oil and Gas Production Tax Matters	0.0	18.0	18.0
3024	Inter-Agency Legal	Law - Department-wide OSPA Fraud Legal Services	91.9	92.0	92.0
3024	Inter-Agency Legal	Law - Department-wide Tax Legal Services - Gaming & Tobacco	9.9	10.0	10.0
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	14.2	27.4	27.4
3028	Inter-Agency Americans with	Admin - Department-wide ADA compliance	0.8	2.4	2.4

Line Item Detail (1676)
Department of Revenue
Services

Component: Tax Division (2476)

Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
3000 Services Detail Totals			4,636.3	4,898.8	4,268.6
	Disabilities Act Compliance				
3029	Inter-Agency Education/Training	Admin - Department-wide	0.0	0.5	0.5
		Training provided by state agencies – Shared Services of Alaska and Division of Finance training for procurement and ALDER reporting			
3030	Inter-Agency Hearing/Mediation	Admin - Department-wide	1.4	1.4	1.4
		Non-SARB O & G Hearing Services 43.56			
3030	Inter-Agency Hearing/Mediation	Admin - Department-wide	42.4	42.4	42.4
		Tax Hearing Services 43.05			
3038	Inter-Agency Management/Consulting	PubSaf - Department-wide	1.9	1.9	1.9
		Fingerprinting and background check services			
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125)	238.9	269.6	399.1
		Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support			
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)	48.7	55.0	41.3
		Support services provided by the Commissioner's Office			
3038	Inter-Agency Management/Consulting	Rev - Criminal Investigations Unit (2993)	729.9	781.6	0.0
		Investigative services provided by the Criminal Investigations Unit			
3038	Inter-Agency Management/Consulting	Trans - Department-wide	135.2	100.0	0.0
		Cash Collection Drop Room			

Line Item Detail (1676)
Department of Revenue
Commodities

Component: Tax Division (2476)

Line Number	Line Name		FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
4000	Commodities		192.2	89.0	89.0
Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
4000 Commodities Detail Totals			192.2	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	191.8	88.5	88.5
4002	Household/Institutional	Institutional supplies	0.4	0.5	0.5

Revenue Detail (1681)
Department of Revenue

Component: Tax Division (2476)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
5005 GF/Prgm (1005 GF/Prgm)			907.7	899.2	916.3
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	907.7	899.2	916.3
5007 I/A Rcpts (1007 I/A Rcpts)			30.0	0.0	0.0
5301 Inter-Agency Receipts	Commerce - Department-wide	Revenue depository cash processing	10.0	0.0	0.0
5301 Inter-Agency Receipts	Law - Department-wide	Tax Revenue Management System (TRMS) Support	10.0	0.0	0.0
5301 Inter-Agency Receipts	NatRes - Department-wide	Tax Revenue Management System (TRMS) Support	10.0	0.0	0.0
5061 CIP Rcpts (1061 CIP Rcpts)			95.4	99.3	101.7
5351 Capital Improvement Project Inter-Agency	Trans - Department-wide	Motor Fuel Tax Compliance	95.4	99.3	101.7
5105 PFund Rcpt (1105 PFund Rcpt)			99.6	99.6	99.6
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 production tax audit function in the Tax Division.	99.6	99.6	99.6

Revenue Detail (1681)
Department of Revenue

Component: Tax Division (2476)

Revenue Type (OMB Fund Code)	Component	Comment	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
Revenue Source					
6004 Gen Fund (1004 Gen Fund)			3.0	0.0	0.0
6046 General Fund - Prior Year Reimbursement Recovery		Prior year refunded purchase	3.0	0.0	0.0

Inter-Agency Services (1682)
Department of Revenue

Component: Tax Division (2476)

				FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
Component Totals				2,438.2	2,556.4	1,702.6
With Department of Administration				648.8	695.3	607.3
With Department of Transportation/Public Facilities				668.2	633.0	533.0
With Department of Law				101.8	120.0	120.0
With Department of Public Safety				1.9	1.9	1.9
With Department of Revenue				1,017.5	1,106.2	440.4
Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Office of Information Technology (OIT) core services	265.1	335.2	335.2	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Licenses (SQL Rates)	47.0	23.6	0.0	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Microsoft Chargeback	13.2	13.2	13.2	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Server Hosting & Storage	141.2	70.5	0.0	
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide Office of Information Technology (OIT) telecommunications services	42.1	36.0	42.1	
3021	Inter-Agency Mail	Admin - Department-wide Central mailroom services including pickup and delivery of mail, postage, and mailing of state warrants	29.6	29.6	29.6	
3022	Inter-Agency Human Resources	Admin - Department-wide Human resource and payroll services provided by the Division of Personnel	49.0	110.3	110.3	
3023	Inter-Agency Building Leases	Trans - Department-wide Cost of space in state-owned facilities and private leases	533.0	533.0	533.0	
3024	Inter-Agency Legal	Law - Department-wide Tax Legal Services - Oil and Gas Production Tax Matters	0.0	18.0	18.0	
3024	Inter-Agency Legal	Law - Department-wide OSPFA Fraud Legal Services	91.9	92.0	92.0	
3024	Inter-Agency Legal	Law - Department-wide Tax Legal Services - Gaming & Tobacco	9.9	10.0	10.0	

Inter-Agency Services (1682)
Department of Revenue

Component: Tax Division (2476)

Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 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	14.2	27.4	27.4
3028 Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide	ADA compliance	0.8	2.4	2.4
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	Non-SARB O & G Hearing Services 43.56	1.4	1.4	1.4
3030 Inter-Agency Hearing/Mediation	Admin - Department-wide	Tax Hearing Services 43.05	42.4	42.4	42.4
3038 Inter-Agency Management/Consulting	PubSaf - Department-wide	Fingerprinting and background check services	1.9	1.9	1.9
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	238.9	269.6	399.1
3038 Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)	Support services provided by the Commissioner's Office	48.7	55.0	41.3
3038 Inter-Agency Management/Consulting	Rev - Criminal Investigations Unit (2993)	Investigative services provided by the Criminal Investigations Unit	729.9	781.6	0.0
3038 Inter-Agency Management/Consulting	Trans - Department-wide	Cash Collection Drop Room	135.2	100.0	0.0

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2024 Governor (19867)
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 3	FT	A	GP	Anchorage	200	20B / C	12.0		75,643	2,594	0	47,130	125,367	125,367
04-0021	Chf Rev Eco Rch	FT	A	SS	Juneau	205	26M	12.0		156,166	2,142	0	79,751	238,059	238,059
04-1035	Analyst/Programmer 5	FT	A	GP	Juneau	205	22M	12.0		119,828	4,110	0	63,563	187,501	187,501
04-1145	Accounting Technician 3	FT	A	GP	Juneau	205	16C / D	12.0		62,335	2,138	0	42,181	106,654	99,353
04-2004	Tax Technician 3	FT	A	GP	Juneau	205	14G	12.0		60,548	2,077	0	41,516	104,141	0
04-2006	Tax Auditor 4	FT	A	GP	Anchorage	200	22L	12.0		110,526	3,791	0	60,103	174,420	70,894
04-2095	Tax Technician 1	FT	A	GP	Anchorage	200	10B / C	12.0		37,894	1,300	0	33,091	72,285	72,285
04-2097	Accounting Technician 3	FT	A	GP	Juneau	205	16G	12.0		69,771	2,393	0	44,946	117,110	0
04-3001	Deputy Director, Tax Division	FT	A	XE	Anchorage	N00	27K	12.0		137,651	0	0	72,721	210,372	210,372
04-3007	Administrative Officer 1	FT	A	SS	Anchorage	200	17B / C	12.0		64,746	888	0	45,752	111,386	111,386
04-3021	Accountant 4	FT	A	SS	Juneau	205	20C / D	12.0		86,971	1,193	0	54,017	142,181	0
04-3026	Tax Technician 1	FT	A	GP	Anchorage	200	10A / B	12.0		37,622	1,290	0	32,990	71,902	71,902
04-3027	Revenue Audit Supervisor 2	FT	A	SS	Anchorage	200	25P / Q	12.0		158,232	2,171	0	80,519	240,922	240,922
04-3028	Program Coordinator 2	FT	A	SS	Juneau	99	20O / P	12.0		119,163	1,635	0	65,989	186,787	186,787
04-3031	Tax Auditor 4	FT	A	GP	Anchorage	200	22J / K	12.0		103,906	3,564	0	57,641	165,111	165,111
04-3036	Tax Technician 4	FT	A	SS	Juneau	205	16F / J	12.0		74,351	1,020	0	49,324	124,695	124,695
04-3040	Office Assistant 2	FT	A	GP	Juneau	205	10J	12.0		48,048	1,648	0	36,868	86,564	86,564
04-3041	Tax Technician 1	FT	A	GP	Juneau	205	10E / F	12.0		44,655	1,532	0	35,606	81,793	81,793
04-3045	Tax Technician 3	FT	A	GP	Juneau	205	14A / B	12.0		50,915	1,746	0	37,934	90,595	90,595
04-3047	Director, Tax Division	FT	A	XE	Anchorage	99	27P / Q	12.0		166,810	0	0	83,160	249,970	249,970
04-3048	Corporate Income Tax Auditor 3	FT	A	GP	Anchorage	200	22J / K	12.0		105,649	3,623	0	58,290	167,562	167,562
04-3049	Oil and Gas Revenue Auditor 1	FT	A	GP	Anchorage	200	18B / C	12.0		64,436	2,210	0	42,962	109,608	109,608
04-3052	Revenue Appeals Supervisor	FT	A	SS	Anchorage	99	26P	12.0		166,129	2,177	0	83,093	251,399	251,399
04-3068	I/E Tax Spec	FT	A	GP	Anchorage	200	25O	12.0		150,404	5,158	0	74,934	230,496	230,496
04-3077	Tax Auditor 3	FT	A	GP	Anchorage	200	20J / K	12.0		91,280	3,131	0	52,946	147,357	147,357
04-3078	Tax Technician 3	FT	A	GP	Anchorage	200	14M / N	12.0		68,200	2,339	0	44,362	114,901	114,901
04-3080	Tax Technician 3	FT	A	GP	Anchorage	200	14B / C	12.0		48,633	1,668	0	37,085	87,386	87,386
04-3088	Corporate Income Tax Auditor 4	FT	A	GP	Anchorage	200	24A / B	12.0		96,389	3,306	0	54,846	154,541	154,541
04-3091	Tax Technician 3	FT	A	GP	Anchorage	200	14A / B	12.0		48,497	1,663	0	37,035	87,195	87,195
04-3097	Microfilm/Imaging Operator 2	FT	A	GP	Juneau	205	12N	12.0		62,361	2,139	0	42,191	106,691	106,691
04-3098	Accountant 3	FT	A	GP	Juneau	205	18E / F	12.0		76,506	2,624	0	47,451	126,581	0
04-3201	Analyst/Programmer 4	FT	A	GP	Anchorage	200	20A / B	12.0		73,652	2,526	0	46,390	122,568	122,568
04-3224	Admn OPS Mgr 1	FT	A	SS	Juneau	205	22F	12.0		107,806	1,479	0	61,766	171,051	171,051

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2024 Governor (19867)
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	22F / G	12.0		96,599	3,313	0	54,924	154,836	154,836
04-3230	Appraiser 2	FT	A	GP	Anchorage	200	18C / D	12.0		67,626	2,319	0	44,149	114,094	114,094
04-3233	Tax Technician 4	FT	A	SS	Anchorage	200	16B / C	12.0		60,304	827	0	44,100	105,231	105,231
04-3239	Tax Auditor 2	FT	A	GP	Anchorage	200	18B / C	12.0		66,052	2,265	0	43,563	111,880	111,880
04-3240	Corporate Income Tax Auditor 4	FT	A	GP	Anchorage	200	24M	12.0		131,216	4,500	0	67,798	203,514	203,514
04-3244	Analyst/Programmer 4	FT	A	GP	Juneau	205	20K / L	12.0		98,293	3,371	0	55,554	157,218	157,218
04-3245	Tax Auditor 2	FT	A	GP	Anchorage	200	18B / C	12.0		64,895	2,226	0	43,133	110,254	110,254
04-3246	Tax Technician 3	FT	A	GP	Anchorage	200	14A / B	12.0		48,443	1,661	0	37,015	87,119	87,119
04-3248	Tax Technician 1	FT	A	GP	Anchorage	200	10A / B	12.0		37,658	1,292	0	33,004	71,954	71,954
04-3250	Tax Technician 2	FT	A	GP	Anchorage	200	12B / C	12.0		43,360	1,487	0	35,124	79,971	79,971
04-3251	Tax Technician 3	FT	A	GP	Anchorage	200	14E / F	12.0		53,876	1,848	0	39,035	94,759	94,759
04-3252	Corporate Income Tax Auditor 4	FT	A	GP	Anchorage	200	24F / G	12.0		113,245	3,884	0	61,114	178,243	178,243
04-3254	Revenue Audit Supervisor 2	FT	A	SS	Anchorage	200	25K / L	12.0		135,044	1,853	0	71,895	208,792	208,792
04-3259	Corporate Income Tax Auditor 4	FT	A	GP	Anchorage	200	24L / M	12.0		127,771	4,382	0	66,517	198,670	198,670
04-3261	Corporate Income Tax Auditor 3	FT	A	GP	Anchorage	200	22K	12.0		107,055	3,672	0	58,812	169,539	169,539
04-3262	Oil and Gas Revenue Auditor 4	FT	A	GP	Anchorage	200	24K	12.0		123,084	4,221	0	64,774	192,079	192,079
04-3263	Appraiser 3	FT	A	GP	Anchorage	200	21A / B	12.0		78,063	2,677	0	48,030	128,770	128,770
04-3264	Tax Technician 3	FT	A	GP	Anchorage	200	14J	12.0		60,099	2,061	0	41,349	103,509	103,509
04-3265	Revenue Appeals Officer 2	FT	A	GP	Anchorage	200	25L / M	12.0		137,378	4,712	0	70,090	212,180	212,180
04-3266	Tax Auditor 4	FT	A	GP	Anchorage	200	22B / C	12.0		86,178	2,956	0	51,048	140,182	140,182
04-3267	Accounting Technician 3	FT	A	GP	Juneau	205	16J / K	12.0		75,017	2,573	0	46,897	124,487	0
04-3268	Petroleum Economist 2	FT	A	GP	Anchorage	200	22B / C	12.0		84,897	2,912	0	50,572	138,381	138,381
04-3269	Administrative Assistant 1	FT	A	GP	Anchorage	200	12B / C	12.0		42,648	1,463	0	34,859	78,970	78,970
04-3271	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22B / C	12.0		84,852	2,910	0	50,555	138,317	138,317
04-3272	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22C / D	12.0		88,005	3,018	0	51,728	142,751	142,751
04-3273	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22D / E	12.0		92,699	3,179	0	53,473	149,351	149,351
04-3274	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22A / B	12.0		84,123	2,885	0	50,284	137,292	137,292
04-3275	Oil and Gas Revenue Auditor 4	FT	A	GP	Anchorage	200	24J	12.0		119,204	4,088	0	63,331	186,623	186,623
04-3276	Oil and Gas Revenue	FT	A	GP	Anchorage	200	24E / F	12.0		107,209	3,677	0	58,870	169,756	169,756

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Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2024 Governor (19867)
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
04-3277	Auditor 4 Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22J	12.0		103,682	3,556	0	57,558	164,796	164,796
04-3278	Tax Auditor 3	FT	A	GP	Anchorage	200	20A / B	12.0		73,652	2,526	0	46,390	122,568	122,568
04-3279	Tax Auditor 3	FT	A	GP	Anchorage	200	20A / B	12.0		73,652	2,526	0	46,390	122,568	122,568
04-3281	Tax Auditor 3	FT	A	GP	Anchorage	200	20A / B	12.0		73,652	2,526	0	46,390	122,568	122,568
04-3283	Analyst/Programmer 5	FT	A	GP	Juneau	205	22M / N	12.0		120,313	4,126	0	63,743	188,182	188,182
04-3284	Tax Technician 4	FT	A	SS	Anchorage	200	16A / B	12.0		59,842	821	0	43,928	104,591	104,591
04-3286	Analyst/Programmer 5	FT	A	SS	Juneau	99	22L / M	12.0		128,549	1,764	0	69,480	199,793	199,793
04-3287	Tax Technician 3	FT	A	GP	Juneau	205	14A / B	12.0		50,915	1,746	0	37,934	90,595	90,595
04-3290	Corporate Income Tax Auditor 3	FT	A	GP	Juneau	205	22G / J	12.0		106,694	3,659	0	58,678	169,031	169,031
04-3295	Oil and Gas Revenue Auditor 1	FT	A	GP	Anchorage	200	18C / D	12.0		67,012	2,298	0	43,920	113,230	113,230
04-3296	Analyst/Programmer 3	FT	A	GP	Juneau	205	18E / F	12.0		76,299	2,617	0	47,374	126,290	126,290
04-3297	Economist 2	FT	A	GP	Juneau	205	18B / C	12.0		69,253	2,375	0	44,754	116,382	116,382
04-5050	Corporate Income Tax Auditor 2	FT	A	GP	Anchorage	200	20E / F	12.0		82,518	2,830	0	49,687	135,035	135,035
04-5051	Corporate Income Tax Auditor 3	FT	A	GP	Anchorage	200	22A / B	12.0		84,123	2,885	0	50,284	137,292	137,292
04-6074	Corporate Income Tax Auditor 1	FT	A	GP	Anchorage	200	18C / D	12.0		66,859	2,293	0	43,864	113,016	113,016
04-8009	Petroleum Econ Policy Analyst	FT	A	GP	Anchorage	200	24F / G	12.0		110,674	3,796	0	60,158	174,628	174,628
04-8012	Project Assistant	FT	A	GP	Anchorage	200	16N	12.0		78,644	2,697	0	48,246	129,587	129,587
04-8017	Oil and Gas Revenue Specialist	FT	A	GP	Anchorage	200	25B / C	12.0		106,326	3,647	0	58,541	168,514	168,514
04-8022	Analyst/Programmer 1	FT	A	GP	Anchorage	200	14B / C	12.0		48,538	1,665	0	37,050	87,253	87,253
04-8023	Revenue Audit Supervisor 2	FT	A	SS	Anchorage	99	25L / M	12.0		144,235	1,979	0	75,314	221,528	221,528
04-8024	Revenue Appeals Officer 2	FT	A	GP	Anchorage	200	25A / B	12.0		103,272	3,542	0	57,405	164,219	164,219
04-8028	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22J	12.0		103,682	3,556	0	57,558	164,796	164,796
04-8029	St Petro Prop A	FT	A	SS	Anchorage	99	26N / O	12.0		158,307	2,172	0	80,547	241,026	241,026
04-8030	Tax Technician 2	FT	A	GP	Anchorage	200	12D / E	12.0		45,632	1,565	0	35,969	83,166	83,166
04-8038	Petroleum Economist 2	FT	A	GP	Juneau	205	22D / E	12.0		95,199	3,265	0	54,403	152,867	152,867
04-8043	Economist 2	FT	A	GP	Juneau	205	18B / C	12.0		67,719	2,323	0	44,183	114,225	114,225
04-8044	Oil and Gas Revenue Auditor 3	FT	A	GP	Anchorage	200	22G / J	12.0		101,270	3,473	0	56,661	161,404	161,404
04-8045	Revenue Appeals Officer 2	FT	A	GP	Anchorage	200	25A / B	12.0		103,272	3,542	0	57,405	164,219	164,219

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Personal Services Expenditure Detail
Department of Revenue

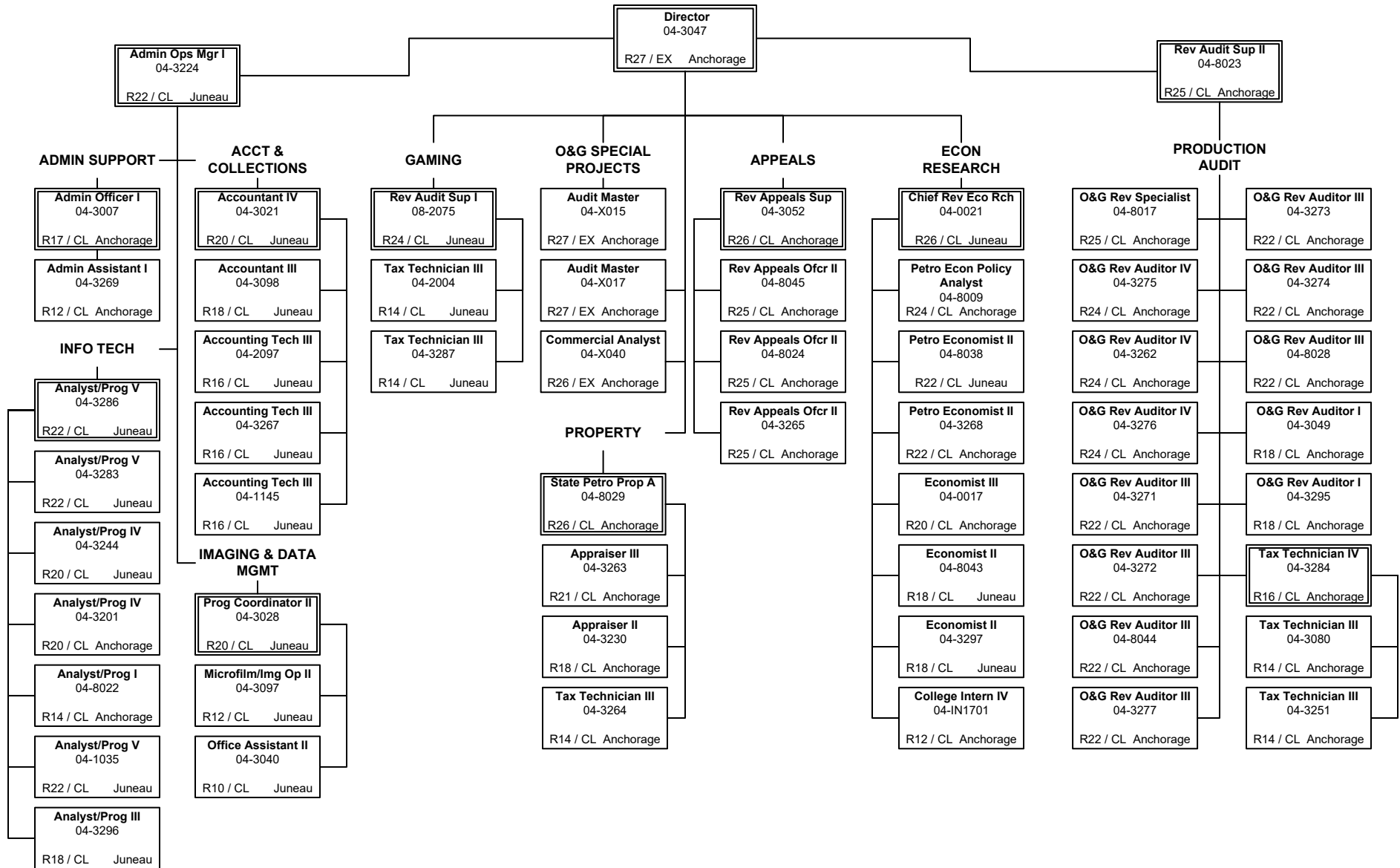
Scenario: FY2024 Governor (19867)
Component: Tax Division (2476)
RDU: Taxation and Treasury (510)

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		40,014	0	0	3,913	43,927	43,927
04-X015	Audit Master	FT	A	XE	Anchorage	99	27	12.0		176,413	0	0	86,143	262,556	262,556
04-X017	Audit Master	FT	A	XE	Anchorage	99	27	12.0		155,999	0	0	79,545	235,544	235,544
04-X040	Commercial Analyst	FT	A	XE	Anchorage	N00	26A / B	12.0		108,128	0	0	61,741	169,869	169,869
08-2075	Revenue Audit Supervisor 1	FT	A	SS	Juneau	99	24P	12.0		157,394	2,159	0	80,207	239,760	0
Total													Total Salary Costs:	8,602,349	
Positions													Total COLA:	231,436	
Full Time Positions:													Total Premium Pay:	0	
Part Time Positions:													Total Benefits:	5,025,113	
Non Permanent Positions:															
Positions in Component:													Total Pre-Vacancy:	13,858,898	
													Minus Vacancy Adjustment of 7.01%:	(971,998)	
													Total Post-Vacancy:	12,886,900	
													Plus Lump Sum Premium Pay:	0	
													Personal Services Line 100:	12,886,900	

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	12,893,810	11,989,499	93.04%
1005 General Fund/Program Receipts	861,562	801,136	6.22%
1061 Capital Improvement Project Receipts	103,526	96,265	0.75%
Total PCN Funding:	13,858,898	12,886,900	100.00%

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Department of Revenue
Tax Division (2476)
 RDU: Taxation and Treasury (510)
 FY2024 Governor's Budget
 Position Totals: 94 PFT, 1 NP
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Director
 Continued from
 page 1

Deputy Director
 04-3001
 R27 / PX Anchorage

