EXECUTIVE BRIEF

STATE BOARD OF EQUALIZATION

Fiscal Year 2009-10

U.S. Customs Program

Background

Starting July 2005, the United States (U.S.) Customs Program was designed to match the U.S. Customs electronic records of California imports against the Board of Equalization's (BOE) registration records. BOE then determines whether the California businesses and individuals identified have complied with legal registration requirements and have paid the appropriate sales and use taxes. Based on established criteria, BOE determines whether it is cost-effective to contact these identified businesses and individuals in order to collect potential tax liabilities. This proposal is part of BOE's strategy to close elements of California's tax gap.

The program is estimated to generate $14.4 million in revenue for the Fiscal Year (FY) 2009-10, and has been successful in helping achieve the Legislature's goal to address the sales and use tax gap that currently exists between taxes due and taxes reported and paid. The program generated revenue of $7.6 million, slightly higher than the estimated $7.2 million in the BCP for FY 2006-07. During FY 2007-08 (through June 15, 2008), $13.2 million in revenue was generated which was slightly lower than the BCP's estimated $15.2 million in revenue. This was partly due to the late approval of the budget for FY 2007-08 which delayed the hiring of 11.5 positions. Based on recent pilot program data, the revenue projection for FY 2009-10 was adjusted to $14.4 million from $15.2 million.

This custom program focuses on items shipped into California for storage or use. Any hand carried items brought into California are not included in the data received from the Department of Homeland Security. There is no dollar value exemption for any items shipped into California from a foreign location.

Request

BOE requests $815,000 ($518,000 General Fund and $297,000 Reimbursements) in FY 2009-10 and ongoing to permanently establish 11.5 limited-term positions that are currently authorized through June 30, 2009. These 11.5 positions and the 5.0 that were previously made permanent will permanently staff the U.S. Customs Program with 16.5 positions. This will ensure that the fully complemented team will work leads from the investigation phase through the summary collection process. The 11.5 positions will generate approximately $9.2 million annually for an ongoing benefit to cost ratio of 11.3 to 1. All 16.5 positions are currently filled, and the facility needs for these positions has already been addressed.

Current Need

Based on anticipated workload, an adequate number of positions have been allocated to work program components. The pilot program has provided an opportunity to refine and improve the business processes through analyzing, working and evaluating pilot program data and results. A few examples of the enhancements developed from the pilot are as follows: The process of screening data has improved through the pilot due to the experience of working and evaluating the quality of leads and data matching methodology. These efforts result in a better pool of revenue generating leads while making the program more efficient in its use of resources and data. With the near term employment of an enhanced technology for matching, the team will also continue to generate efficiencies in developing, evaluating and following-up on program

leads. The program data is also being provided to the Franchise Tax Board for continued efforts to utilize shared data with a sister tax program.

Workload to be addressed

The quantity of data received from the U.S. Custom's service provides adequate leads with a favorable benefit-to-cost ratio to keep the 11.5 limited term positions working throughout the year. Without the positions, the program would be scaled back to 5.0 permanent positions that could bring in about $5.4 million.

Without the permanent continuation of the 11.5 limited term positions, the program will not have the necessary staffing to fully work the majority of cases to completion, and a significant part of the program would have to rely on voluntary compliance after initial contact.

SUTD estimates there would be a loss of $9.2 million revenue by not fully staffing the program for necessary enforcement activities. Only leads that result in voluntary payment after one contact could be worked without the full complement of team members. A sizable number of leads on taxable purchases will not be worked. Delinquency resolution and subsequent collection actions cannot occur as an adequate level of resources would not be provided without retaining the 11.5 positions.

Redirection from other resources was considered; however, it was not pursued as (1) the benefit to cost comparisons are not favorable as the source of the resources would be from our collection program, and (2) it would require the redirection of a supervisor position.

STATE BOARD OF EQUALIZATION
FISCAL YEAR 2009-10
PROPOSAL No. XX

TITLE OF PROPOSED CHANGE:

U.S. Customs Program

SUMMARY OF PROPOSED CHANGES:

This proposal requests to make the United States (U.S.) Customs Program permanent to continue to match the U.S. Customs electronic records of California imports against the Board of Equalization's (BOE) registration records. BOE then determines whether the California businesses and individuals identified have complied with legal registration requirements and have paid the appropriate sales and use taxes. Based on established criteria, BOE determines whether it is cost-effective to contact these identified businesses and individuals in order to collect potential tax liabilities. This proposal is part of BOE's strategy to close elements of California's tax gap.

This proposal requests $815,000 ($518,000 General Fund and $297,000 Reimbursements) in Fiscal Year 2009-10 and ongoing years to permanently establish 11.5 positions that are currently authorized through June 30, 2009 on a limited-term basis. These positions will address the ongoing workload related to the U.S. Customs Program. The 11.5 positions will generate approximately $9.2 million annually for an ongoing benefit to cost ratio of 11.3 to 1.

STATE BOARD OF EQUALIZATION

Fiscal Year 2009-10

U.S. Customs Program

A. Nature of Request

Based on the success of the Board of Equalization's (BOE) United States (U.S.) Customs Program, this proposal requests $815,000 ($518,000 General Fund and $297,000 Reimbursements) in Fiscal Year (FY) 2009-10 and ongoing years to permanently establish 11.5 positions that are currently authorized through June 30, 2009 on a limited-term basis.

The U.S. Customs Pilot Program, started July 2005, is designed to match the U.S. Customs electronic records of California imports against the BOE's registration records. BOE then determines whether the California businesses and individuals identified have complied with legal registration requirements and have paid the appropriate use taxes. Based on established criteria, BOE determines whether it is cost-effective to contact these identified businesses and individuals in order to collect outstanding tax liabilities.

The pilot program has collected approximately $19.2 million in the last three fiscal years (through June 15, 2008), and has been successful in helping achieve the Legislature's goal to close the sales and use tax gap that currently exists between taxes due and taxes reported and paid. Without the permanent continuation of the 11.5 limited-term positions, the program will not have the necessary staffing to fully work the majority of cases to completion, and a significant part of the program would have to rely on voluntary compliance after initial contact.

Based on the data generated from the pilot program, BOE estimates that 22,000 of the approximately 120,000 initial transactions (imports) arising from U.S. Custom's leads require closer analysis. After data matching and a screening process, approximately 13,500 leads require further action. The actions consist of progressive steps including letters, phone contacts, billings, and in some cases, summary collection actions.

Revenue producing leads have generated an average of $1,580 per lead through the pilot program. BOE anticipates the continuation of the 11.5 positions on a permanent basis will continue the generation of $9.2 million in revenue. Therefore, the ongoing benefit-to-cost ratio for this proposal is 11.3 to 1.

B. Background/History

The BOE is the agency responsible for closing the sales and use tax gap (the difference between the taxes due and taxes reported and paid) through various strategies. The Sales and Use Tax Department (SUTD) is responsible for all aspects of the sales and use tax program. Revenue and Taxation Code Section 7051 provides the BOE with the authority to enforce provisions of the Sales and Use Tax Law. The sales tax is imposed on retailers for the privilege of selling tangible personal property at retail in California. The use tax applies to tangible personal property purchased without payment of California sales tax that is

stored, consumed or used in California. This frequently occurs when items are purchased for use in this state from an out-of-state or out-of-country retailer who does not collect California use tax.

Out-of-state retailers who have nexus in California are required to register with the SUTD. Once registered, they must collect the California use tax on their retail sales to California purchasers. Out-of-state and out-of-country retailers without nexus in California, who have not voluntarily registered with the BOE, do not collect the use tax from California purchasers. When retail purchases are made from these sellers, the obligation to pay the use tax is on the consumer. Without staff to identify and investigate unpaid tax, the BOE must depend on purchasers to voluntarily report use tax due to BOE or voluntarily report and pay the use tax on their California Income Tax Return.

For example, a California business purchases specialized baking equipment from a company in Italy. The equipment is then imported into California. The California business owes use tax on the purchase price of the equipment. However, since the Italian seller is not required to be registered with the BOE, the use tax is not collected. If the California business does not voluntarily report the use tax and the BOE's U.S. Customs Program is not able to identify and investigate the purchase, the use tax revenue will be lost.

The current U.S. Customs Program was established as a pilot program to match U.S. Customs electronic records of imports destined for California against the BOE's registration records. The U.S. Customs Program started in July 2005 with 1.0 position established through a FY 2005-06 Finance Letter. Staff was increased by 4.0 positions in FY 2006-07 through the legislature to expand the U.S. Customs program. These 5.0 positions were made permanent and 11.5 two year limited-term positions were established through FY 2007-08 BCP, No. 2 U.S. Customs Program Augmentation. Please see Exhibit I on page 8 for BCP Revenue Trend Summary Table.

The program has generated more than 7,500 letters (leads) for FY 2006-07 and more than 10,500 letters for FY 2007-08. Through responses to the letters, analysis of leads for billing and any necessary collection activity, the program has generated revenue of $7.64 million for FY 2006-07 and $13.2 for FY 2007-08 (through June 15, 2008).

The fully staffed team, which consists of 16.5 positions, will generate an estimated $14.4 million in revenue annually (see Revenue Chart on page 5). The estimated revenue provided in the previous FY 2007-08 BCP was $15.2 million. An analysis of the pilot program revenue and data on lead productivity to date resulted in a minor adjustment of the revenue estimate from $15.2 million to $14.4 million per fiscal year.

In addition, the pilot program has provided an opportunity to refine and improve the business processes through analyzing, working and evaluating pilot program data and results. A few examples of the enhancements developed from the pilot are as follows: The screening process has been improved through the use of Internet resources in verifying current information prior to making contact. With the employment of a soon to be implemented technology improvement, the team will also continue to generate added efficiencies in comparing, developing, and evaluating data as well as completing the necessary follow-up work on program efforts to educate a taxpayer and collect revenue when due. The program data is also being provided to the Franchise Tax Board (FTB) for continued efforts to utilize shared data with a sister tax program.

C. State Level Considerations

The BOE's focus on the sales and use tax gap, including outreach efforts, is to encourage voluntary compliance by taxpayers who otherwise might not have known about reporting use tax transactions. This program will provide taxpayers with the assurances that the state takes the non-reporting of use tax transactions seriously and is interested in an appropriate sharing of the tax burden. This proposal generates General Fund revenues that are critical in helping to balance the State's budget deficit.

This proposal is consistent with the BOE's Strategic Plan, 2007-2011. Specifically, this proposal conforms to two of BOE's Strategic Plan Goals:

Goal 1: Maximize Voluntary Compliance in BOE's Programs

This BCP proposes a permanent continuation of activities that support the Board's goal to identify and analyze areas of noncompliance and develop approaches (such as enhanced partnerships with other governmental agencies) to address targeted areas of concern.

Goal 2: Improve the Efficiency of BOE's Tax and Fee Programs

Through the analysis of U.S. Customs Data, the BOE will be able to show a commitment for fair and responsible administration of tax including assessing, collecting, and allocating revenues more efficiently.

D. Justification/Analysis of All Feasible Alternatives

With proposed permanent staffing, sales and use tax leads will continue to be worked in greater quantities and closer to the period when purchases of taxable property are made and will continue to generate $9.2 million in projected revenues. Having a fully functional team to work the custom leads is a critical component to this request. The various steps in working the leads can collectively generate the full revenue potential contained in each lead. This program, coupled with outreach efforts, can have the residual effect of helping educate the public. It will help purchasers understand their responsibility to obtain a seller's permit or pay use tax on untaxed purchases made from outside California.

U.S. Customs Data generated by the program will be used to expand BOE's audit efforts and encourage voluntary compliance regarding use tax. The data will also be used to assist in future educational focus groups. Any discovery of related sales tax issues will be referred to the regular audit program. Audit results are shared with other agencies now or upon request when allowed by the appropriate confidentiality provisions.

If these positions are not continued on a permanent basis, there will be a potential General Fund revenue loss of $9.2 million.

Two alternatives are considered for the BOE's U.S. Customs Program. Alternative #1 proposes making permanent the 11.5 limited-term positions expiring June 30, 2009. Alternative #2 proposes to continue the U.S. Customs program using only the 5.0 permanent positions.

Alternative #1 – Approve funding of $815,000 to convert 11.5 limited-term positions to a permanent basis for the BOE U.S. Customs Program.

The positions will pursue sales and use tax returns and collection on items that are imported through all U.S. commercial ports of entry. The 11.5 positions are projected to contribute $9.2 million annually (see Exhibit II on pages 9-10 for detail workload activity associated with these positions). This results in an 11.3 to 1 benefit-to-cost ratio. In total, the fully staffed team of 16.5 positions will generate an estimated $14.4 million annually.

With the prioritization of leads, the full team can continue to work the few remaining customs leads from FY 2004-07 where no response was received from initial letters or billings as well as work the new leads. The full team will be able to manage the ongoing annual workload better than the existing 5.0 positions alone.

The BOE receives an estimated 120,000 use tax leads annually. After initial data matching, the remaining use tax leads to be reviewed numbered close to 48,000. A benefit-to-cost related threshold for working the most productive accounts was set and the number of actual leads available to be worked in FY 2007-08 was estimated to be 22,000. Initial analysis of the 22,000 leads shows an estimated 13,500 leads that will need additional work and will receive standardized letters. Pilot data indicates twenty-five percent (25%) of these initial letters are expected to generate a taxpayer response. These responses are estimated to generate $5.3 million. In the next phase of the process, an estimated twenty percent (20%) of the remaining leads will be resolved by a second contact with staff efforts to clear return delinquencies. The responses to the second contact should generate an additional $3.2 million. Also, during the second phase of the process, we expect that 8% of taxpayers will provide adequate information for staff to determine that no tax is due. The balance of the leads will be subject to billing and collection action. Based on collection data, fifty percent (50%) of the remaining leads will generate $5.9 million in additional revenue through the collection process.

The revenue chart displayed represents the revenue generating tasks that the full team completes to reach the revenue figures. This process from contacting a taxpayer through the collection process involves all team members to some degree depending on the complexity of the case.

Revenue Chart - 16.5 positions

	Leads	Pilot Response Rate	Number of Return Payments	Number of A/R Payments	Cases Resolved w/o Assessment	Average $ Per Lead	Revenue
Initial Letters	13,500	25%	3,375		0	$1,580	$5.3m
Secondary Contact	10,125 (13,500 – 3,375)	20%	2,025		0	$1,580	$3.2m
Cases Resolved w/o Revenue	8,100 (10,125 – 2,025)	8%	0		648	0	0
Collection Items Worked	7,452 (8,100 – 648)	50%	2, 235	1,490	0	$1,580	5.9m
Total Revenue							$14.4m

Pros:

- Generate revenue of $9.2 million with an ongoing benefit to cost ratio of 11.3 to 1.
- Allows BOE to increase the focus on tax gap enforcement within California which helps close the tax gap.
- Provides resources to work all leads in a timely manner.
- Allows for working accounts that did not respond to initial inquiry and for collection on delinquent accounts.
- Continues an education process regarding the application of the sales and use tax to transactions and the need for a seller's permit.

Cons:

- Requires permanent funding of $815,000 for FY 2009-10 and ongoing.
- Minor overlap of efforts to maximize voluntary reporting on the state income tax returns.

Alternative #2 – Allow the 11.5 limited-term positions to sunset on June 30, 2009.

This alternative proposes to retain only the existing permanent 5.0 BOE U.S. Customs Program staff while allowing 11.5 limited-term positions to expire June 30, 2009.

Pros:

- Generate revenue of $5.2 million for each fiscal year.
- BOE can maintain a minimal level of effort working U.S. Customs leads.
- Continues an education process regarding the application of sales or use tax to goods imported into California and the need for a seller's permit.

Cons:

- Estimated net revenue of $9.2 million lost by not fully staffing program for necessary enforcement activities.
- Some minor overlap of efforts to maximize voluntary use tax reporting on state income tax returns.
- Only leads that result in voluntary payment after one contact are included in this alternative.
- A sizable number of leads on taxable purchases will not be worked.
- Delinquency resolution and subsequent collection actions cannot occur as resources are not included.

E. Facilities and Capital Outlay

Since this proposal requests permanent establishment of positions previously authorized on a limited-term basis, there will not be an additional impact on existing facilities.

F. Outcomes and Accountability

The productivity of the full complement of team members will be measured by the number of cases handled and by the revenue generated from the use of U.S. Customs leads.

Revenue from the program is routinely measured and amounts recorded will be reflected in the SUTD's regular reporting processes. Benchmarks are analyzed on periodic basis using

summary revenue and lead reports to track progress on program goals. The program supervisory team will have control and oversight of the program and the daily operational activities.

G. Timetable

This proposal will be implemented beginning July 1, 2009.

July 1, 2009 – June 30, 2010 and ongoing
• Ensure that paperwork is completed for positions to continue on a permanent basis beginning July 1, 2009. Fill any vacancies in the program.
• Continue the current U.S. Customs program on a permanent basis.

H. Recommendation

Alternative #1 is recommended. This alternative will authorize permanent funding for the existing 11.5 positions and related resources to collect use taxes due on imported items destined for California. This alternative will help reduce the tax gap and will expand audit efforts. Requested resources will allow the SUTD to permanently establish its U.S. Customs Program and continue to generate the resulting revenue stream. Authorization of $815,000 in FY 2009-10 and ongoing will generate approximately $9.2 million in revenue annually.

I. Fiscal Detail

See attached "Fiscal Detail" schedules.

BCP Revenue Trend Summary Table

Phase	Positions	Pilot Cost*	Pilot Timeframe	Actual Program Revenue***	Benefit to Cost Ratio (Calculated Using Estimated Costs)
Pilot – First Year	1.0 Limited-Term	$66,175	FY 05-06	$1.8 million	27.2 to 1
Pilot – Second Year	4.0 Limited-Term (Pilot program had a total of five positions with this augmentation.)	$260,000	FY 06-07	$7.64 million	29.4 to 1
BCP – FY 07-08	5.0 Permanent 11.5 Limited-Term	$803,250	FY 07-08	$13.2 million **	16.4 to 1
FY 08-09	16.5 Permanent	$1,168,000		$14.4 million ****	12.3 to 1

***Actual Cost (Excluding FY 08-09 BCP Estimated Cost Figures)**
**** Pending Fiscal Year End Data**
*****Actual Program Revenue = Amount Collected + Amount Billed**
******Projected Revenues for FY 2008-09.**

Workload Requirements – Alternative 1

1.0 Business Taxes Compliance Supervisor II

The Business Taxes Compliance Supervisor II (BTCS II) manages priorities and plans and supervises the activities of 15.5 staff. This includes the appropriate assignment of tax leads and supervisory review of collection cases. The BTCS II reviews reports of discussion prepared by staff in response to petitioned determinations and assists the compliance staff in representing the Board throughout any appeal of a determination (compliance assessment). The BTCS II handles review and approval of tasks for critical staff actions. This includes billings, collection activity, and system assignments generated in the Integrated Revenue Information System and Automated Compliance Management System. The BTCS II responds to constituent, Board Member, and BOE management inquiries.

1.0 Business Taxes Specialist I

The Business Taxes Specialist (BTS I) is a highly specialized program specialist on area wide or statewide audit and compliance practices. In this role, the BTS I acts independently to research and evaluate highly technical, complex, and sensitive audit and compliance program activity problems. The BTS I consults with BOE management, external shareholders and Technology Services Division to resolve these complex and unique program activity issues.

The BTS I is also responsible for developing matching criteria and refining data to identify and stratify potential use tax leads. The BTS I uses specialized software to match U.S. Customs information to SUTD records.

These efforts enable U.S. Customs Program staff to work efficiently and maximize the revenue stream. The BTS I maintains a cross-referencing system to ensure any use tax reported on state income tax returns is accounted for prior to any billing.

7.5 Business Taxes Representative

This team of Business Tax Representatives (BTR) performs three major functions:

1. Review: Review and take action on unregistered seller leads and determine if permits are required. Investigate complex use tax leads relating to business operations for possible tax evasion and non-compliance with applicable sales tax laws.
2. Follow-up Contact: Contact taxpayers who have not responded to initial contact. The BTR contacts taxpayers, accountants, attorneys and other representatives and prepares correspondence as required. The BTR analyzes the scope of the potential liability for self-assessment by the taxpayer on leads where a full audit may not be warranted.
3. Collections: Work unpaid billings through contact with taxpayers; Issue levies, Earnings Withhold Orders, Warrants for collection. Recommend approval of installment payment proposals. Collect monies owed and arrange for filing and payment of past due use tax.

Table A provides the estimated workload for the BTRs.

TABLE A
Workload Detail
Business Taxes Representative

Activity	Cases (Yearly)	Hours/ Case	Total Hours
Analyze non-responsive leads, contact taxpayers, and determine permit requirements	8,100	0.50	4,050
Work priority delinquency notices/exemptions or resolve with taxpayer documentation	2,025	1.25	2,531
Work CAS billings and respond to correspondence	1,620	1.0	1,620
Ongoing Collection Evaluation and Action	3,725	1.5	5,588
Total Hours			13,789
Total Positions (1800 Hours per Position)			7.66

2.0 Tax Technician II

The Tax Technician II (TT II) processes payments into the Board's data systems. Payments received late will be billed penalty and interest by the TT II. The TT II opens incoming mail, generates registration records for use tax accounts and establishes accounts for new seller's permits, performs account maintenance, and confirms correct billing addresses. The TT II also sends letters for basic use tax transactions. The TT II will also be responsible for FTB, Employment Development Department and Department of Motor Vehicles data requests.

Table B provides the estimated workload for the TT II's.

TABLE B
Workload Detail
Tax Technician II

Activity	Leads (Yearly)	Hours/ Leads	Total Hours
Revenue Tasks (Processing payments, issuing seller's permits, registration set-up, Performing account maintenance)	13,500	.16	2,160
Initial review of leads, prepare correspondence to request voluntary payment	1,300	.75	975
Follow-up contacts, skip tracing, research other databases for collection information, and billing input	1,000	1.0	1,000
Total Hours per year			4,135
Total Positions (1800 Hours per Position)			2.3

BCP No. XX
DATE: August 19, 2008

STATE OF CALIFORNIA
BUDGET CHANGE PROPOSAL--FISCAL DETAIL
STATE OPERATIONS
FISCAL YEAR 2009-10
(Dollars in Thousands)

Title of Proposed Change: **U.S. CUSTOMS PROGRAM**

Program/Element/Component: **30 Sales and Use Tax Program - 30.1 Registration of Taxpayers/30.2 Processing Tax Returns/ 30.3 Auditing Accounts/30.4 Collecting Taxes Receivable**

	PERSONNEL YEARS					
	CY	BY	BY + 1	CY	BY	BY + 1
TOTAL SALARIES AND WAGES _a/		11.5	11.5		$567	$567
Salary Savings		-.6	-.6		-26	-26
NET TOTAL SALARIES AND WAGES		10.9	10.9		541	541
Staff Benefits_a/					189	189
Distributed Administration_b/						
TOTAL PERSONAL SERVICES		10.9	10.9		$730	$730
OPERATING EXPENSE AND EQUIPMENT						
General Expense					$24	$24
Distributed Administration						
Printing					1	1
Communications						
Postage					7	7
Travel--In-State					1	1
Travel--Out-of -State						
Training					8	8
Facilities Operations					37	37
Consulting & Professional Services: Interdepartmental						
Consulting & Professional Services: External						
Department of Technology Services						
Data Processing					7	7
Equipment						
Other Items of Expense: (Specify Below)						

_a/ See page 13 of 13 for itemized staff benefits and classification detail.

_b/ Represents Distributed Administration costs resulting from this BCP. The Distributed Administration costs for existing BOE programs will reflect a corresponding decrease which will be addressed in the Planning Estimate process.

				BCP No.
		CY	BY	BY + 1
TOTAL OPERATING EXPENSE AND EQUIPMENT			$85	$85
TOTAL EXPENDITURES (State Operations)			$815	$815
Source of Funds				
General Fund	(0001)		$518	$518
Special Funds:				
Breast Cancer Fund	(0004)			
State Emergency Telephone	(0022)			
Motor Vehicle Fuel Account	(0061)			
Occupational Lead Prevention Fund	(0070)			
Childhood Lead Poisoning Prev. Fund	(0080)			
Cig. and Tobacco Prod. Surtax Fund	(0230)			
Oil Spill Prevention and Admin. Fund	(0320)			
Integrated Waste Management	(0387)			
Underground Storage Tank Fund	(0439)			
Energy Resources Programs Account	(0465)			
CA. Children and Families First Trust Fund	(0623)			
Federal Trust Fund	(0890)			
Timber Tax Fund	(0965)			
Gas Consumption Surcharge Fund	(3015)			
Water Rights Fund	(3058)			
Elec. Waste Recovery and Recycling Acct.	(3065)			
Cig. and Tobacco Prod. Compliance Fund	(3067)			
Federal Funds				
Other Funds				
Reimbursements	(0995)		$297	$297
Net Total Augmentation (Source of Funds)			$815	$815

DETAIL OF STAFF BENEFITS AND PERSONAL SERVICES

Staff Benefits Detail:	CY	BY	BY + 1
		(Whole Dollars)	
OASDI		$41,387	$41,387
Health Insurance		59,849	59,849
Retirement		85,563	85,563
Workers' Compensation		205	205
Industrial Disability Leave		360	360
Non-Industrial Disability Leave		260	260
Unemployment Insurance		77	77
Other		1,327	1,327
TOTAL		$189,028	$189,028

Classification	Positions CY	Positions BY	Positions BY + 1	Salary Range _a/	Amount CY	Amount BY	Amount BY + 1
Sales and Use Tax: _b/							
Centralized Collection							
Bus. Taxes Compl. Supvr. II		1.0	1.0	$67,200		67,200	$67,200
Bus. Taxes Representative		7.5	7.5	42,384		317,880	317,880
Bus. Taxes Spec. I		1.0	1.0	74,016		74,016	74,016
Tax Technician II		2.0	2.0	34,908		69,816	69,816
Blanket Funds:							
Overtime (Various)		(.8)	(.8)			37,597	37,597
Temporary Help							
TOTAL SALARIES AND WAGES		11.5	11.5			$566,509	$566,509

_a/ The salary is the mid-step of the salary range for the stated classification.

_b/ All LT to PERM positions effective July 1, 2009.