

NEIL ABERCROMBIE
GOVERNOR

SHAN TSUTSUI
LT GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P. O. BOX 259
HONOLULU, HAWAII 96809

FREDERICK D. PABLO
DIRECTOR OF TAXATION

JOSHUA WISCH
DEPUTY DIRECTOR

SENATE COMMITTEE ON WAYS AND MEANS
HOUSE COMMITTEE ON FINANCE

BUDGET BRIEFING TESTIMONY

TESTIFIER: Frederick D. Pablo
DATE: January 8, 2013
TIME: 9:00 AM
ROOM: State Capitol Auditorium

Overview

A. Provide your agency's mission statement.

Our mission is to administer the tax laws for the State of Hawaii in a consistent, uniform and fair manner.

B. Discuss how current economic and fiscal conditions have affected agency operations and the ability to meet goals. Identify and discuss notable performance measures, expected outcomes, and recent results.

As we entered into Fiscal Year 2014 (FY14), based on the most recent development in the national and global economy, the State economy is projected to continue positive growth for the rest of 2013 and into 2014.

Although DOTAX was provided an exemption from Executive Memorandum No.13-04 (EM 13-04) "temporary hiring freeze", the Department still faces staffing challenges. With Hawaii unemployment rate at 4.4% as of Oct 2013 and with the lost of employees through attrition, recruiting and retaining personnel with the unique skills sets required for taxation have resulted in staffing shortages in our divisions. As of November 30, 2013, the vacancy rate is 19.3%. We are continuing to address this challenge and hope to make significant improvements during the coming year.

Federal Funds

C. Identify programs that have lost or are at risk of losing federal funds. Identify the source of these federal funds by federal award title and CFDA number. Discuss the impact to the public and your planned response, including efforts to supplant any federal fund reductions or the current year (FY14) and the upcoming year (FY15) with other funds.

DOTAX does not have any federal funds.

Budget Request

D. Explain the approach used to develop the agency's budget and prioritize requests for additional funds.

The Director's Office worked with the Administrative Services Office (ASO) and division administrators and staff officers to assess budgetary requirements for the upcoming fiscal years. Each division administrator and staff officer provided the director's office with their requests, which the director's office, in conjunction with the ASO reviewed, approved and prioritized. These requests were then presented to the Budget and Finance Department, which made adjustments, before DOTAX's final budget submittal was approved by the Governor.

E. Identify and discuss significant adjustments contained in the budget request submitted to the legislature. Explain and quantify how significant requests for additional funds are expected to affect outcomes.

The most significant adjustment contained in our budget request is for funding for fourteen (14) positions that were previously approved but not fully funded in the out-years.

Department of Taxation
 Prioritized List of Functions

Table 1

Priority	Description of Function	Activities	Prog ID(s)	Statutory Reference
1	Supporting Services-Revenue Collections	Directs and coordinates departmental activities	TAX 107	
		Administrative Services		Title 14, Chapter 231, 231-3, HRS (generally)
		Rules		Title 14, Chapter 231, 231-3, HRS (generally); 231-4.5, HRS (specifically)
		Systems Administration		Title 14, Chapter 231, 231-3, HRS (generally); 231-8.5, HRS (specifically)
		Information Technology Services		Title 14, Chapter 231, 231-3, HRS (generally); 231-8.5, HRS (specifically)
		Tax Research and Planning		Title 14, Chapter 231, 231-3, HRS (generally); 231-3.4 (specifically)
		Council on Revenues		Haw. Const. Art. VII, Sec. 7; Chapter 37 Part VI, HRS (generally)
		Tax Review Commission		Haw. Const. Art. VII, Sec. 3; Chapter 232E, HRS (generally)
		Board of Reviews		Title 14, Chapter 232, HRS (generally)
2	Tax Services and Processing	Document Processing	TAX 105	Title 14, Chapter 231, 231-3, HRS (generally); 231-3, 231-8.5, 231-9.9, HRS (specifically)
		Revenue Accounting		Title 14, Chapter 231, 231-3, HRS (generally)

Department of Taxation
 Prioritized List of Functions

Table 1

Priority	Description of Function	Activities	Prog ID(s)	Statutory Reference
		Taxpayer Services		Title 14, Chapter 231, 231-3, HRS (generally)
3	Compliance	Field Audit	TAX 100	Title 14, Chapter 231, 231-3, HRS (generally)
		Office Audit		Title 14, Chapter 231, 231-3, HRS (generally)
		Collections		Title 14, Chapter 231, 231-3, HRS (generally); 231-25 through 231-70, HRS (specifically)
		District Offices		Title 14, Chapter 231, 231-3, HRS (generally); 231-10, HRS (specifically)
		Criminal Investigations		Title 14, Chapter 231, 231-3, HRS (generally); 231-4.3, 231-34 through 231-36, HRS (specifically)
		Special Enforcement		Title 14, Chapter 231, 231-3, HRS (generally); 231-81 through 231-100 (specifically)

Department of Taxation
Department Totals

Table 2

Fiscal Year 2014				
Act 134/13 Appropriation	Restriction	Emergency Appropriations	Total FY14	MOF
\$ 23,502,342.00			\$ 23,502,342.00	A
\$ 1,047,875.00			\$ 1,047,875.00	B
			\$ -	
			\$ -	
			\$ -	
			\$ -	
\$ 24,550,217.00	\$ -	\$ -	\$ 24,550,217.00	Total
Fiscal Year 2015				
Act 134/13 Appropriation	Reductions	Additions	Total FY15	MOF
\$ 26,104,312.00		\$ 1,107,028.00	\$ 27,211,340.00	A
\$ 1,047,875.00			\$ 1,047,875.00	B
			\$ -	
			\$ -	
			\$ -	
			\$ -	
\$ 27,152,187.00	\$ -	\$ 1,107,028.00	\$ 28,259,215.00	Total

Department of Taxation
Program ID Totals

Table 3

Prog ID	Program Title	MOF	As appropriated by Act 134/13 (FY14)			Governor's Submittal (FY15)			Percent Change of \$\$\$\$
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	
TAX 100	Compliance	A	189.00	5.00	\$ 9,063,269	199.00	6.00	\$ 10,131,727	12%
TAX 105	Tax Services and Processing	A	118.00	120.00	\$ 6,055,983	120.00	120.00	\$ 6,154,809	2%
TAX 107	Supporting Services-Rev Collection	A	75.00	18.00	\$ 8,383,090	75.00	19.00	\$ 10,993,180	31%
		B		6.00	\$ 1,047,875		6.00	\$ 1,047,875	0%
	TOTAL		382.00	149.00	24,550,217	394.00	151.00	28,327,591	15.4%

Department of Taxation
Budget Request Decisions

Table 4

Prog ID	Description of Request	MOF	Initial Department Request			Initial Budget & Finance Recommendation			Governor's Final Decision		
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
TAX100CO	Compliance Office Audit 6 Positions Additional Funding	A	0.00	0.00	\$ 106,344.00	0.00	0.00	\$ 106,344.00	0.00	0.00	\$ 106,344.00
TAX100EO	Compliance Collection 1 Position Additional Funding	A	0.00	0.00	\$ 15,018.00	0.00	0.00	\$ 15,018.00	0.00	0.00	\$ 15,018.00
TAX100CM	Compliance Maui Office 4 Positions Additional Funding	A	0.00	0.00	\$ 59,748.00	0.00	0.00	\$ 59,748.00	0.00	0.00	\$ 59,748.00
TAX100CH	Compliance Hawaii Office 1 Position Additional Funding	A	0.00	0.00	\$ 12,834.00	0.00	0.00	\$ 12,834.00	0.00	0.00	\$ 12,834.00
TAX100CK	Compliance Kauai Office 2 Positions Additional Funding	A	0.00	0.00	\$ 29,712.00	0.00	0.00	\$ 29,712.00	0.00	0.00	\$ 29,712.00
TAX107AA	Rules Office positions and expenses	A	0.00	3.00	\$ 275,871.00	0.00	1.00	\$ 87,624.00	0.00	1.00	\$ 87,624.00
TAX105BA	Monetary Control's Request for 2 Additional Positions	A	2.00	0.00	\$ 31,236.00	2.00	0.00	\$ 31,236.00	2.00	0.00	\$ 31,236.00
TAX105BC	Electronic Processing's Request for 2 Additional Positions	A	2.00	0.00	\$ 35,112.00	0.00	0.00	\$ -	0.00	0.00	\$ -
TAX100CO	Collection Attorney General support	A	0.00	0.00	\$ 440,000.00	0.00	0.00	\$ 440,000.00	0.00	0.00	\$ 440,000.00
TAX100CO	Maui District Office Supplemental Budget Request	A	0.00	0.00	\$ 29,000.00	0.00	0.00	\$ -	0.00	0.00	\$ -
TAX100CH	Hawaii District Office positions and expenses	A	2.00	0.00	\$ 40,974.00	2.00	0.00	\$ 40,974.00	2.00	0.00	\$ 40,974.00
TAX100CK	Kauai District Office positions and expenses	A	3.00	0.00	\$ 79,796.00	3.00	0.00	\$ 79,796.00	3.00	0.00	\$ 79,796.00
TAX100EO	Collection positions and expenses	A	5.00	0.00	\$ 162,709.00	5.00	0.00	\$ 162,709.00	5.00	0.00	\$ 162,709.00
TAX100CP	Compliance Task Force positions and expenses	A	21.00	0.00	\$ 1,134,113.00	0.00	0.00	\$ -	0.00	0.00	\$ -
TAX100CP	Criminal Investigation Section (CIS) positions and related expenses	A	0.00	3.00	\$ 123,303.00	0.00	1.00	\$ 41,033.00	0.00	1.00	\$ 41,033.00
TAX107AA	Director's Office Supplemental Budget Request	A	0.00	0.00	\$ 12,800.00	0.00	0.00	\$ -	0.00	0.00	\$ -
	TOTAL		35.00	6.00	2,588,570.00	12.00	2.00	1,107,028.00	12.00	2.00	1,107,028.00

Department of Taxation
Proposed Budget Reductions

Table 5

<u>Prog ID</u>	<u>Description of Reduction</u>	<u>Impact of Reduction</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>Carry-over?</u> <u>(Y/N)</u>
NONE							

Department of Taxation
Proposed Budget Additions

Table 6

Prog ID	Request Category	Prog ID Priority	Dept- Wide Priority	Description of Addition	Justification	MOF	Pos (P)	Pos (T)	\$\$\$
TAX100CO	O	1	1	Compliance Office Audit 6 Positions Additional Funding	See below	A	0.00	0.00	\$ 106,344
The six (6) positions were previously approved and funded for a maximum of six months for the first year (i.e. FY13). They shall be funded for the full year thereafter. Amounts reflected are the additional funding needed for those positions so that they are funded for the full year.									
TAX100EO	O	1	1	Compliance Collection 1 Position Additional Funding	See below	A	0.00	0.00	\$ 15,018
The position was previously approved and funded for a maximum of six months for the first year (i.e. FY13). It shall be funded for the full year thereafter. Amount reflected is the additional funding needed for this position so that it is funded for the full year.									
TAX100CM	O	1	1	Compliance Maui Office 4 Positions Additional Funding	See below	A	0.00	0.00	\$ 59,748
The four (4) positions were previously approved and funded for a maximum of six months for the first year (i.e. FY13). They shall be funded for the full year thereafter. Amounts reflected are the additional funding needed for those positions so that they are funded for the full year.									
TAX100CH	O	1	1	Compliance Hawaii Office 1 Position Additional Funding	See below	A	0.00	0.00	\$ 12,834
The position was previously approved and funded for a maximum of six months for the first year (i.e. FY13). It shall be funded for the full year thereafter. Amount reflected is the additional funding needed for this position so that it is funded for the full year.									
TAX100CK	O	1	1	Compliance Kauai Office 2 Positions Additional Funding	See below	A	0.00	0.00	\$ 29,712
The two (2) positions were previously approved and funded for a maximum of six months for the first year (i.e. FY13). They shall be funded for the full year thereafter. Amounts reflected are the additional funding needed for those positions so that they are funded for the full year.									
TAX107AA	ND	1	2	Rules Office positions and expenses	See below	A	0.00	1.00	\$ 87,624
The Rules Specialist position will serve as project manager and will help to implement the Tax System Modernization (TSM). The modernization effort will help transform the Department into a more efficient and effective enterprise through technological transformations in hardware, software, data capture, analytics, integration, and reporting. Ultimately, this computer transformation will result in significant increases of revenue to the State (hundreds of millions of dollars). This Rules Specialist position requires access to electronic tax research databases such as RIA Checkpoint, BNA and Westlaw in order to research the tax laws of Hawaii, the Federal government, and other states. The computer is needed because this is a new position and the person who fills it will need a computer. This Rules Specialist requires a more robust computer for its direct role in developing, implementing and testing the new computer system. The travel is necessary for the modernization effort.									
TAX105BA	O	1	3	Monetary Control's Request for 2 Additional Positions	See below	A	2.00	0.00	\$ 31,236
The two (2) additional positions being requested are critical for the day-to-day operations of the Document Processing Branch. They are needed for greater efficiency in processing payments in the Monetary Control Section.									
TAX100CO	O	2	4	Collection Attorney General support	See below	A	0.00	0.00	\$ 440,000
The additional funds requested are for the additional costs DOTAX is required to pay under the MOU with the AG, dated May 23, 2013, pursuant to which the AG's office pursues collection litigation. For example, for each foreclosure that is litigated, there are commissioner's fees and publication costs alone that will add approximately \$5,000 to each case. If 50 foreclosure cases are pursued through to the auction and sale of the collateral, those costs would total \$250,000. DOTAX is also required to fund, additional costs that are incurred in the case of seizures and attachments.									

Department of Taxation
Proposed Budget Additions

Table 6

Prog ID	Request Category	Prog ID Priority	Dept- Wide Priority	Description of Addition	Justification	MOF	Pos (P)	Pos (T)	\$\$\$			
TAX100CH	0	3	5	Hawaii District Office positions and expenses	See below	A	2.00	0.00	\$ 40,974			
<p>DTCA I is a direct revenue generating position and is necessary to better handle workload and increase revenue collection goals. The estimated annual revenue for a DTCA I is approximately \$1,000,000. Population rise in West Hawaii has increased demands for services in the Kona office. An additional Tax Clerk to provide taxpayer services is necessary to ensure adequate staffing levels. About 43% of Hawaii Island's population resides on the west side of Hawaii Island, or roughly 80,000 people of Hawaii Island's total population count of 185,079 per the 2010 U.S. Census. On average, the Kona Tax Office services between 650-700 walk-in customers each month. The highest month is January with about 1,050 walk-ins, and the lowest month is June with about 380 walk-ins. In FYE 2013, the Kona office accepted more than 7,000 payments/returns with revenue of almost \$8.3 million. The office is currently staffed with a Tax Clerk and a Delinquent Tax Collections Assistant I. The Tax Clerk alone cannot assist all taxpayers requiring services from the Kona office. The DTCA I spends significant time assisting with taxpayer services. Less time is spent on core collection duties. As residual effect, the second Tax Clerk will allow the DTCA I to focus on collections of delinquent accounts in Kona to support revenue collection goals. The equipment amounts requested is for the establishment of the new requested positions in the District office.</p>												
TAX100CK	0	4	6	Kauai District Office positions and expenses	See below	A	3.00	0.00	\$ 79,796			
<p>New positions in Collections and Field Audit at Kauai District Office are needed to meet Department goals to reduce delinquent inventory and to increase audits. The equipment amounts requested is for the establishment of the new requested positions in the District office. 3 new positions requiring PC equipment and workstations. Also, convert stand alone desk workspaces to PC compatible workstations.</p>												
TAX100EO	0	5	7	Collection positions and expenses	See below	A	5.00	0.00	\$ 162,709			
<p>The five (5) requested positions (DTCA I) and their related costs will help reduce the current inventory, as well as to maintain the new cases coming into the collections Division. The Oahu Collections Branch receives approximately 10,000 new cases per month and closes out about 8,000 cases. The Department is the only significant revenue producer in the State and it is not able to pursue all collectin cases because it doesn't have enough people to return the phone calls and respond to written communication from taxpayers who have received delinquency notices.</p> <p>Out of state travel and training for all collectors is necessary to enhance their productivity.</p>												
TAX100CP	0	6	8	Criminal Investigation Section (CIS) position and related expenses	See below	A	0.00	1.00	\$ 41,033			
<p>The CIS Investigator position is requested to expand the Criminal Investigation Section (CIS). Current CIS Investigators are able to generate revenue, on average, that is five (5) times the salary of the positions. The additional Investigator position is requested for the Compliance/Field Audit Branch/Criminal Investigation Section (Oahu) which services the entire State of Hawaii.</p> <p>The equipment amount requested is for the establishment of the new requested position located on Oahu includes one (1) cubicle, a computer, filing cabinet, and chair. CIS can assist in educating the public by pursuing the State criminal prosecution of taxpayers which carries conviction and sentencing (i.e. full restitution, community service & possible jail time). CIS is highly visible and already a large inventory of cases.</p>												
TOTAL							12.00	2.00	1,107,028			

Department of Taxation
 Current Year (FY14) Restrictions

Table 7

<u>Prog ID</u>	<u>MOF</u>	<u>Restriction \$\$\$</u>	<u>Percent of Act 134/13 Prog ID Appropriation</u>	<u>Impact</u>
NONE				

Department of Taxation
Emergency Appropriation Requests

Table 8

<u>Prog ID</u>	<u>Description of Request</u>	<u>Explanation of Request</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
NONE						

Department of Taxation
Expenditures Exceeding the Appropriation

Table 9

<u>Prog ID</u>	<u>MOF</u>	<u>Date</u>	<u>Appropriation</u>	<u>Amount Exceeding Appropriation</u>	<u>Percent Exceeded</u>	<u>Reason for Exceeding Ceiling</u>	<u>Legal Authority</u>	<u>Recurring (Y/N)</u>	<u>GF Impact (Y/N)</u>
NONE									

Department of Taxation
Intradepartmental Transfers

Table 10

<u>Actual or Anticipated Date of Transfer</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>From Prog ID</u>	<u>Percent of Program ID Appropriation Transferred From</u>	<u>To Prog ID</u>	<u>Percent of Receiving Program ID Appropriation</u>	<u>Reason for Transfer</u>	<u>Recurring (Y/N)</u>
NONE										

Department of Taxation
Federal Awards

Table 11

<u>State Expending Agency</u>	<u>Program ID</u>	<u>Award Number</u>	<u>CFDA Number</u>	<u>Award Description</u>	<u>Awarding Federal Agency</u>	<u>Award Amount</u>	<u>Award Amount Allocated to the Pgm ID in Column B</u>	<u>State Appropriation Symbol</u>	<u>Contact Name</u>	<u>Contact Phone</u>	<u>Contact Email</u>
NONE											

COLUMN	DATA ELEMENT	DEFINITION
A	State Expending Agency	State entity authorized to expend the funds as authorized by the appropriation or as delegated by the Governor. Select from drop-down menu. See legend below.
B	Program I.D.	The unique identifier for the specific program responsible for carrying out the program consisting of the abbreviation for the State entity followed by the organization number for the program. Format: XXX###
C	Award Number	The identifying number assigned by the awarding Federal Agency, such as the federal grant number, federal contract number or the federal loan number that appears in the federal award document.
D	CFDA No.	The number associated with the published description of Federal assistance program in the Catalog of Federal Domestic Assistance. Only applies to grants and loans. A list of CFDA codes can be searched at: https://www.cfda.gov/index?s=program&tab=list&mode=list Format: ##.###.
E	Award Description	Award title and description with purpose of funding action.
F	Awarding Federal Agency	Name of the federal agency that awarded and administers the award on behalf of the funding agency. Select from drop-down menu. See agency list below.
G	Award Amount	For Grants: The total amount of the award. For Loans: The total amount of the loan obligated by the Federal Agency; the face value of the loan. For Contracts: The total amount obligated by the Federal Agency.
H	Award Amount Allocated to the Program ID in Column B	Enter the portion of the total award amount allocated to this Program ID. For example, if a federal award in the amount of \$500 is allocated to only AGR100, the "Award Amount" and the "Award Amount Allocated to the Pgm ID in Column B" would both be \$500. However, if the \$500 will be allocated to AGR100, AGR200 and AGR300, in the amounts of \$100, \$250 and \$150, respectively, the "Award Amount" would be the \$500 for all three program IDs but the "Award Amount Allocated to the Pgm ID in Column B" would be \$100 for AGR100, \$250 for AGR200 and \$150 for AGR300
I	State Appropriation Symbol	The account number established in FAMIS. The appropriation account is a combination of 4 fields: Fund Type, Fiscal Year, Appropriation Account Number, and Dept. Code. If an award has appropriation symbols for multiple fiscal years, enter the symbol for the first fiscal year. Format: X-YY-###-X
J	Contact Name	Name of the individual at the program level responsible for performance of the award.
K	Contact Phone No.	Phone no. of the individual at the program level responsible for performance of the award.
L	Contact Email	Email of the individual at the program level responsible for performance of the award.
	LEGEND:	
	State Expending Agency	
A (AGR)	Department of Agriculture	
B (BED)	Department of Business, Economic Dev & Tourism	
C (LNR)	Department of Land and Natural Resources	
D (TRN)	Department of Transportation	
E (EDN)	Department of Education	
F (UOH)	University of Hawaii	
G (DEF)	Department of Defense	
H (HTH)	Department of Health	

I (HHL)	Department of Hawaiian Home Lands	
J (JUD)	Judiciary	
K (HMS)	Department of Human Services	
L (LBR)	Department of Labor and Industrial Relations	
M (AGS)	Department of Accounting and General Services	
N (ATG)	Department of Attorney General	
O (BUF)	Department of Budget and Finance	
P (HRD)	Department of Human Resources Development	
Q (GOV)	Office of the Governor	
R (CCA)	Department of Commerce and Consumer Affairs	
S (LTG)	Office of the Lieutenant Governor	
T (TAX)	Department of Taxation	
V1 (PSD)	Department of Public Safety	
Z1 (OHA)	Office of Hawaiian Affairs	
	Federal Agency	
	Dept. of Agriculture	
	Dept. of Commerce	
	Dept. of Defense	
	Dept. of Education	
	Dept. of Energy	
	Dept. of Health and Human Services	
	Dept. of Homeland Security	
	Dept. of Housing and Urban Development	
	Dept. of Justice	
	Dept. of Labor	
	Dept. of State	
	Dept. of the Interior	
	Dept. of the Treasury	
	Dept. of Transportation	
	Dept. of Veterans Affairs	
	Corporation for National & Community Svc	
	Environmental Protection Agency	
	General Services Administration	
	NASA	
	National Science Foundation	
	Nuclear Regulatory Commission	
	Office of Personnel Management	
	Small Business Administration	
	Social Security Administration	
	U.S. Agency for International Development	

Department of Taxation
 Non-General Fund Listing

<u>Name of Fund</u>	<u>Purpose</u>	<u>Statutory Reference</u>	<u>MOF</u>	<u>Beginning FY14 Unencumbered Cash Balance</u>	<u>Estimated FY14 Revenues</u>	<u>Estimated FY14 Expenditures and Encumbrances</u>	<u>Estimated FY14 Net Transfers</u>	<u>Estimated FY14 Ending Unencumbered Cash Balance</u>	<u>Balance in Excess of Program Needs</u>
Cigarette Tax Stamp Admin Special Fund	To provide funding to administer and operate the cigarette tax stamp program.	HRS 245-21	B	\$ 464,858.00	\$ 224,378.00	\$ 213,566.00	\$ -	\$ 475,670.00	\$ 203,670.00
Tax Administration Special Fund	To offset costs associated with administering sections 235-110.9 and 235-110.91 to fund operations of the Special Enforcement Section.	HRS 235-20.5	B	\$ 831,798.00	\$ 532,212.00	\$ 338,187.00	\$ -	\$ 1,025,823.00	\$ 525,823.00

Department of Taxation
Vacancy Summary as of November 30, 2013

Table 13

Prog ID/Org	MOF	All Established Positions					Salaries and Wages		
		Total Permanent FTE	Total Vacant Permanent FTE	Total Temporary FTE	Total Vacant Temporary FTE	% Vacant	Budgeted Amount for All Positions	Budgeted Amount for All Filled Positions	Approximate Vacancy Savings Rate
TAX100CH	A	27.00	1.00	0.00	0.00	3.7%	\$ 1,214,782	\$ 1,167,370	3.9%
TAX100CK	A	16.00	1.00	0.00	0.00	6.3%	\$ 694,672	\$ 658,156	5.3%
TAX100CM	A	24.00	3.00	0.00	0.00	12.5%	\$ 1,053,676	\$ 924,832	12.2%
TAX100CO	A	35.00	8.00	0.00	0.00	22.9%	\$ 1,655,219	\$ 1,322,843	20.1%
TAX100CP	A	36.00	9.00	1.00	0.00	24.3%	\$ 2,239,560	\$ 1,740,408	22.3%
TAX100EO	A	46.00	6.00	0.00	0.00	13.0%	\$ 2,205,360	\$ 1,959,528	11.1%
TAX105BA	A	58.00	11.00	8.00	6.00	25.8%	\$ 3,293,593	\$ 2,764,828	16.1%
TAX105BB	A	7.00	0.00	0.00	0.00	0.0%	\$ 293,352	\$ 293,352	0.0%
TAX105BC	A	53.00	8.00	10.00	9.00	27.0%	\$ 2,469,038	\$ 1,962,284	20.5%
TAX107AA	A	41.00	5.00	18.00	6.00	18.6%	\$ 6,428,614	\$ 6,009,516	6.5%
TAX107AA	B	0.00	0.00	6.00	0.00	0.0%	\$ 1,047,875	\$ 1,047,875	0.0%
TAX107AC	A	28.00	8.00	0.00	0.00	28.6%	\$ 1,623,012	\$ 1,177,332	27.5%
TAX107AD	A	6.00	0.00	0.00	0.00	0.0%	\$ 331,464	\$ 331,464	0.0%
	TOTAL	377.00	60.00	43.00	21.00	19.3%	\$ 24,550,217	\$ 21,359,788	13.0%
						-			-
						-			-
Note:	Total Temporary FTE does not include the tax season positions.					-			-
						-			-
						-			-
						-			-
						-			-

Department of Taxation
Vacant Positions as of November 30, 2013

Prog ID	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89 Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
TAX100EO	5/1/2009		16055	Account Clerk IV	N	SR13	3	P	1.00	A	\$ 31,212	\$ 48,048	Y	N			
TAX105BA	7/7/2009		49981	Management Analyst III	N	SR20	13	T	1.00	A	\$ 36,024	\$ 38,988	Y	N	2		
TAX107AC	5/20/2011		28863	Information Technol Spclt IV	N	SR22	13	P	1.00	A	\$ 40,548	\$ 40,548	Y	N			
TAX105BA	7/1/2011		2766	Documents Procssg Optns Mgr	N	SR26	23	P	1.00	A	\$ 55,500	\$ 67,488	Y	N			
TAX107AC	9/1/2011		120350	Information Technol Spclt IV	N	SR22	13	P	1.00	A	\$ 53,352	\$ -	Y	N			
TAX107AC	10/18/2011		47866	Information Technol Spclt VI	N	SR26	23	P	1.00	A	\$ 62,424	\$ 62,388	Y	N			
TAX107AC	11/8/2011		120404	Information Technol Spclt VI	N	SR26	23	P	1.00	A	\$ 64,920	\$ -	Y	N			
TAX105BA	12/1/2011	12/2/2013	27115	Office Assistant IV	N	SR10	3	P	1.00	A	\$ 39,480	\$ 37,512	Y	N			
TAX107AA	12/31/2011	12/16/2013	118504	Administrative Rules Spclt	Y	SRNA	73	T	1.00	A	\$ 38,988	\$ 37,044	Y	N			
TAX100CP	1/17/2012		117447	Auditor IV	N	SR22	13	P	1.00	A	\$ 47,412	\$ 45,036	Y	N			
TAX100CP	2/1/2012		21194	Auditor VI	N	SR26	23	P	1.00	A	\$ 78,984	\$ 75,036	Y	N			
TAX105BA	2/16/2012		34204	Management Analyst III	N	SR20	13	T	1.00	A	\$ 42,141	\$ 37,044	Y	Y			
TAX105BA	4/2/2012	1/16/2014	118444	Office Assistant III	N	SR08	3	P	1.00	A	\$ 26,700	\$ 25,668	Y	N			
TAX105BA	4/2/2012		118448	Office Assistant III	N	SR08	3	P	1.00	A	\$ 26,700	\$ 26,700	Y	N			
TAX105BA	4/2/2012		1504	Office Assistant III	N	SR08	3	P	1.00	A	\$ 27,756	\$ 27,756	Y	N			
TAX107AC	5/1/2012		1502	Information Technol Spclt V	N	SR24	13	P	1.00	A	\$ 57,708	\$ 57,708	Y	N			
TAX100CP	7/16/2012		7049	Auditor IV	N	SR22	13	P	1.00	A	\$ 47,412	\$ 47,412	Y	N			
TAX100CP	7/16/2012		117446	Auditor IV	N	SR22	13	P	1.00	A	\$ 47,412	\$ 47,412	Y	N			
TAX105BC	9/15/2012		168	Supervising Tax Clerk II	N	SR17	4	P	1.00	A	\$ 51,936	\$ 51,936	Y	N			
TAX100CO	10/26/2012		120783	Tax Returns Examiner II	N	SR15	3	P	1.00	A	\$ 16,032	\$ -	Y	N			
TAX100CK	11/1/2012		4421	Tax Returns Examiner IV	N	SR20	4	P	1.00	A	\$ 36,516	\$ 39,480	Y	N			
TAX105BC	11/1/2012	1/2/2014	118456	Tax Information Tech II	N	SR15	3	P	1.00	A	\$ 36,516	\$ 36,516	Y	N			
TAX107AA	11/1/2012		120793	Management Analyst IV	N	SR22	13	P	1.00	A	\$ 22,788	\$ -	Y	N			
TAX107AA	11/1/2012		120792	Management Analyst IV	N	SR22	13	P	1.00	A	\$ 22,788	\$ -	Y	N			
TAX107AC	11/14/2012		120344	Information Technol Spclt IV	N	SR22	13	P	1.00	A	\$ 53,352	\$ 42,132	Y	N			
TAX105BC	12/1/2012		1510	Tax Information Tech II	N	SR15	3	P	1.00	A	\$ 49,932	\$ 47,436	Y	N			
TAX100CP	12/5/2012		38686	Criminal Investigator	Y	SRNA	73	P	1.00	A	\$ 51,312	\$ 64,656	Y	Y	4		
TAX107AA	12/13/2012		1561	Tax Information Specialist I	N	SR20	13	P	1.00	A	\$ 57,708	\$ 57,708	Y	N			
TAX107AC	12/15/2012		120348	Information Technol Spclt IV	N	SR22	13	P	1.00	A	\$ 53,352	\$ 38,988	Y	N			
TAX105BA	1/16/2013		118230	Office Assistant III	N	SR08	3	T	1.00	A	\$ -	\$ 25,668	Y	N			
TAX105BC	2/1/2013		16051	Supervising Tax Clerk II	N	SR17	4	P	1.00	A	\$ 51,936	\$ 51,936	Y	N			
TAX105BA	2/13/2013		118229	Office Assistant III	N	SR08	3	T	1.00	A	\$ -	\$ 25,668	Y	N			
TAX105BC	3/11/2013		118238	Tax Clerk	N	SR12	3	T	1.00	A	\$ 10,752	\$ 30,036	Y	N			
TAX107AA	3/18/2013		120870	Administrative Appeals Officer	Y	SRNA	13	T	1.00	A	\$ 40,000	\$ -	Y	Y	1		
TAX107AC	3/19/2013		120871	Information Technol Spclt IV	N	SR22	13	P	1.00	A	\$ 60,024	\$ -	Y	N			
TAX100CH	4/1/2013	1/2/2014	117453	Auditor IV	N	SR22	13	P	1.00	A	\$ 47,412	\$ 47,412	Y	N			
TAX100CM	4/1/2013		1577	Tax Information Tech II	N	SR15	3	P	1.00	A	\$ 33,756	\$ 36,516	Y	N			
TAX100CO	4/1/2013		120118	Taxation Compliance Coord	N	EM03	35	P	1.00	A	\$ 89,052	\$ 65,088	Y	Y	2		
TAX100CP	4/16/2013		16050	Auditor V	N	SR24	13	P	1.00	A	\$ 67,488	\$ 67,488	Y	N			
TAX100CM	5/1/2013		4417	Auditor IV	N	SR22	13	P	1.00	A	\$ 60,024	\$ 60,024	Y	N			
TAX105BC	5/1/2013		33460	Tax Information Tech II	N	SR15	3	P	1.00	A	\$ 36,516	\$ 36,516	Y	N			
TAX100CO	5/15/2013		1506	Tax Returns Examiner IV	N	SR20	4	P	1.00	A	\$ 41,040	\$ 56,172	Y	N			
TAX100CO	5/16/2013		15489	Tax Clerk	N	SR12	3	P	1.00	A	\$ 31,212	\$ 31,212	Y	N			
TAX100CO	5/16/2013		3689	Tax Returns Examiner II	N	SR15	3	P	1.00	A	\$ 49,932	\$ 35,064	Y	N			
TAX100CO	5/16/2013		117463	Tax Returns Examiner II	N	SR15	3	P	1.00	A	\$ 35,064	\$ 35,064	Y	N			
TAX105BA	5/18/2013	1/16/2014	11265	Secretary II	N	SR12	3	P	1.00	A	\$ 32,424	\$ 32,424	Y	N			
TAX105BA	6/1/2013		3700	Tax Revenue Collectn Supvr II	N	SR17	4	P	1.00	A	\$ 48,048	\$ 48,048	Y	N			
TAX100CO	6/3/2013		11504	Tax Returns Examiner IV	N	SR20	4	P	1.00	A	\$ 54,012	\$ 51,936	Y	N			
TAX105BC	6/19/2013		118449	Tax Information Tech II	N	SR15	3	P	1.00	A	\$ 35,064	\$ 36,516	Y	N			
TAX100EO	7/1/2013		47883	Delinquent Tax Coll Asst II	N	SR17	3	P	1.00	A	\$ 51,936	\$ 51,936	Y	N			
TAX100EO	7/1/2013		117478	Delinquent Tax Coll Asst III	N	SR20	4	P	1.00	A	\$ 58,440	\$ 58,440	Y	N			

Department of Taxation
Vacant Positions as of November 30, 2013

Table 14

Prog ID	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89 Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
TAX100CP	7/16/2013		117445	Auditor IV	N	SR22	13	P	1.00	A	\$ 42,132	\$ 45,576	Y	Y	2		
TAX100CM	8/1/2013		1580	Tax Returns Examiner I	N	SR13	3	P	1.00	A	\$ 35,064	\$ 32,424	Y	N			
TAX100EO	8/1/2013		1450	Tax Clerk	N	SR12	3	P	1.00	A	\$ 31,212	\$ 31,212	Y	N			
TAX105BC	8/1/2013		118457	Tax Information Tech II	N	SR15	3	P	1.00	A	\$ 36,516	\$ 37,968	Y	N			
TAX105BC	8/1/2013		118240	Tax Clerk	N	SR12	3	T	1.00	A	\$ 30,036	\$ 31,212	Y	N			
TAX105BC	8/6/2013	1/16/2014	47870	Tax Clerk	N	SR12	3	P	1.00	A	\$ 31,212	\$ 32,424	Y	N			
TAX100EO	8/19/2013		47881	Delinquent Tax Coll Asst I	N	SR15	3	P	1.00	A	\$ 36,516	\$ 39,480	Y	N			
TAX107AA	8/20/2013		120985	Administrative Rules Spclt	Y	SRNA	13	T	1.00	A	\$ 75,000	\$ -	Y	N			
TAX100EO	9/3/2013		120117	Delinquent Tax Coll Asst II	N	SR17	3	P	1.00	A	\$ 36,516	\$ 37,968	Y	N			
TAX105BA	9/3/2013		49971	Tax Clerk	N	SR12	3	T	1.00	A	\$ 30,036	\$ 31,212	Y	N			
TAX105BA	9/4/2013		46126	Office Assistant III	N	SR08	3	P	1.00	A	\$ 30,036	\$ 26,700	Y	N			
TAX100CP	10/1/2013		11873	Secretary II	N	SR12	3	P	1.00	A	\$ 41,040	\$ 42,684	Y	N			
TAX105BC	10/1/2013		118242	Tax Clerk	N	SR12	3	T	1.00	A	\$ 31,212	\$ 31,212	Y	N			
TAX107AA	10/1/2013	1/16/2014	1466	Departmental Pers Officer II	N	EM03	35	P	1.00	A	\$ 76,512	\$ 79,572	Y	N			
TAX107AA	10/1/2013		121077	Management Analyst IV	N	SR22	13	P	1.00	A	\$ 19,494	\$ -	Y	N			
TAX107AA	10/1/2013		121076	Management Analyst IV	N	SR22	13	T	1.00	A	\$ 20,244	\$ -	Y	N			
TAX107AA	10/1/2013		121075	Management Analyst IV	N	SR22	13	T	1.00	A	\$ 22,788	\$ -	Y	N			
TAX107AA	10/1/2013		121074	Management Analyst IV	N	SR22	13	T	1.00	A	\$ 22,788	\$ -	Y	N			
TAX105BC	10/15/2013		118239	Tax Clerk	N	SR12	3	T	1.00	A	\$ 30,036	\$ 32,424	Y	N			
TAX100CP	10/21/2013		38685	Auditor V	N	SR24	13	P	1.00	A	\$ 75,960	\$ 38,988	Y	N			
TAX105BA	11/1/2013		1557	Cashier II	N	SR12	3	P	1.00	A	\$ 41,040	\$ 42,684	Y	N			
TAX105BC	11/11/2013		121083	Tax Clerk	N	SR12	3	T	1.00	A	\$ 15,018	\$ -	Y	N			
TAX105BC	11/11/2013		121084	Tax Clerk	N	SR12	3	T	1.00	A	\$ 15,018	\$ -	Y	N			
TAX105BC	11/11/2013		121085	Tax Clerk	N	SR12	3	T	1.00	A	\$ 15,018	\$ -	Y	N			
TAX105BC	11/11/2013		121086	Tax Clerk	N	SR12	3	T	1.00	A	\$ 15,018	\$ -	Y	N			
TAX105BC	11/11/2013		121087	Tax Clerk	N	SR12	3	T	1.00	A	\$ 15,018	\$ -	Y	N			
TAX100CO	11/18/2013		120781	Tax Returns Examiner II	N	SR15	3	P	1.00	A	\$ 16,032	\$ 44,412	Y	N			
TAX105BA	11/18/2013		1524	Office Assistant IV	N	SR10	3	P	1.00	A	\$ 33,756	\$ 35,064	Y	N			
TAX105BA	11/18/2013		26280	Tax Clerk	N	SR12	3	P	1.00	A	\$ 32,424	\$ 33,760	Y	N			
TAX105BA	11/18/2013		118236	Office Assistant III	N	SR08	3	T	1.00	A	\$ 26,700	\$ 26,700	Y	N			

Department of Taxation
 Unauthorized Positions

Table 17

<u>Prog ID/Org</u>	<u>Date Established</u>	<u>Legal Authority</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>FTE</u>	<u>Annual Salary</u>	<u>Filled (Y/N)</u>	<u>Occupied by 89 Day Hire (Y/N)</u>
NONE													

Department of Taxation
Overtime Expenditures

Table 18

Prog ID	Program Title	MOF	FY12 (actual)			FY13 (actual)			FY14 (estimated)			FY15 (budgeted)		
			<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent	<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent	<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent	<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent
Tax 100	Compliance	A	\$ 8,802,876	\$ 3,528	0.04%	\$ 9,016,380	\$ 78,799	0.87%	\$ 8,847,906	\$ 6,288	0.07%	\$ 9,361,802	\$ -	0.0%
Tax 105	Tax Services and Processing	A	\$ 5,791,973	\$ 72,263	1.25%	\$ 5,791,973	\$ 136,200	2.35%	\$ 5,635,835	\$ 121,845	2.16%	\$ 5,742,161	\$ -	0.0%
Tax 107	Supporting Services- Revenue Collections	A	\$ 4,210,832	\$ 9,655	0.23%	\$ 4,709,240	\$ 82,978	1.76%	\$ 5,099,574	\$ 94,583	1.85%	\$ 5,598,664	\$ -	0.0%

Department of Taxation
Overpayments

Table 19

<u>Employee Name</u>	<u>Date of Overpayment</u>	<u>Gross Amount Overpaid</u>	<u>Amount Recovered</u>	<u>Balance</u>	<u>Category</u>				<u>Reason for Overpayment</u>	<u>Referred to Attorney General</u>
					<u>Employed</u>		<u>Not Employed</u>			
					<u>Occurred > 2 Years</u>	<u>Occurred < 2 Years</u>	<u>Occurred > 2 Years</u>	<u>Occurred < 2 Years</u>		
██████████	11/13	\$ 710.00	\$ -	\$ 710.00		\$ 710.00			Employee is on Leave Without pay (LWOP). Payroll was not informed by Personnel to remove employee from Payroll. Employee was overpaid on 11/05/13.	No
██████████	6/11	\$ 955.18	\$ 925.00	\$ 30.18		\$ 30.18			Employee returned to Dept of Labor on May 16, 2011. Employee was inadvertently paid by DOTAX for pay period May 16-31, 2011.	No
██████████	4/13	\$ 3,007.00	\$ 1,595.00	\$ 1,412.00	\$ 1,412.00				Employee inadvertently overpaid for a month's salary instead of 1/2 salary due to being rehired. Employee was overpaid for 04/05/13 payday.	No

Department of Taxation
Overpayments

Table 19

<u>Employee Name</u>	<u>Date of Overpayment</u>	<u>Gross Amount Overpaid</u>	<u>Amount Recovered</u>	<u>Balance</u>	<u>Occurred > 2 Years</u>	<u>Occurred < 2 Years</u>	<u>Occurred > 2 Years</u>	<u>Occurred < 2 Years</u>	<u>Reason for Overpayment</u>	<u>Referred to Attorney General</u>
██████████	11/13	\$ 1,778.50	\$ -	\$ 1,778.50	\$ 1,778.50				Employee retired on 10/30/13. Employee should have been removed from Payroll Change Schedule on 11/20/13. Employee was overpaid on 11/20.13.	No

Department of Taxation
Contract Costs

Table 20

Prog ID	MOF	Frequency		Max Value	Outstanding Balance	Date Executed	Term of Contract		Organization	Category E/L/P/C/G/S	Description	Method and Frequency of Monitoring	POS Y/N
		Amount	(M/A/O)				From	To					
TAX 107	A	15,512.21	O-upon delivery	263,898.81	248,386.60	7/1/2013	7/1/2013	6/30/2014	Hagadone Printing Co	G	Printing and delivery of GE Tax Booklets	Match qty of booklets to computer extracts, review and test proofs for accuracy and scanning acceptance.	N
TAX 107	A	-	O-upon delivery	119,690.08	119,690.08	7/1/2013	7/1/2013	6/30/2014	Hagadone Printing Co	G	Printing and delivery of Net Income Tax Return Packets.	Match qty of booklets to computer extracts, review and test proofs for accuracy and scanning acceptance.	N
TAX 107	A	-	O-upon delivery	22,738.24	22,738.24	8/20/2013	8/20/2013	8/19/2014	Pacific Business Forms, Ltd	G	Printing and delivery of Net Income Misc Tax Forms	Match ordered qty to computer extracts, review and test proofs for accuracy and scanning acceptance.	N
TAX 107	A	-	O-upon delivery	18,545.34	18,545.34	9/25/2013	9/25/2013	9/24/2014	Pacific Business Forms, Ltd	G	Printing of various licenses (GE, TAT, RV, Tobacco, Fuel, Liquid Fuel, Liquor, Cigarette and Tobacco Licenses).	Match ordered qty to computer extracts, postage statements.	N
TAX 107	A	114,154.39	O-upon delivery	262,733.24	148,578.85	8/15/2012	8/15/2012	6/30/2014	EMSS, INC	G	Printing and delivery of Form 1099-G and 1099-INT	Match ordered qty to computer extracts, postage statements.	N
TAX 107	A	4,927.43	M	29,168.74	24,241.31	8/1/2013	8/1/2013	7/31/2014	Fileminders of Hawaii, LLC dba Access Information Management	S	Shredding services for Oahu and Hawaii	Monitored by escort (ASO, Compliance, TSP)	N
TAX 107	A	13,338.47	M	80,034.00	66,695.53	10/5/2013	10/5/2013	10/4/2014	IBML	S	Basic IBML maintenance	Monitored by TPS	N

Department of Taxation
Contract Costs

Table 20

Prog ID	MOF	Amount	(M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Organization	E/L/P/C/ G/S	Description	Frequency of Monitoring	POS Y/N
TAX 107	B	25,488.00	O-per stamp order	29,500.00	4,012.00	1/2/2013	1/2/2013	1/1/2014	Meyercord Revenue, Inc	G	To provide heat applied cigarette tax stamps.	Monitored by TPS	N
TAX 107	A	-	M	3,607.06	3,607.06	8/26/2013	8/26/2013	8/25/2014	Shred-it USA, Inc.	S	Split award with Access. Svc for Maui and Kauai only.	Monitored by escort (ASO, Compliance, TSP)	N
TAX 107	A	-	O-upon services rendered	30,000.00	30,000.00	6/1/2013	6/1/2013	5/31/2014	Turn, Scott Quintin	S	To provide subject matter expertise for litigation of tax matters	Monitored by Field Audit	N
TAX 107	A	1,841.96	O-upon services rendered	30,000.00	28,158.04	7/1/2013	7/1/2013	6/30/2014	Johnson, Philip	S	To provide subject matter expertise for litigation of tax matters	Monitored by Field Audit	N

Department of Taxation
Capital Improvements Program Requests

Table 21

<u>Prog ID</u>	<u>Prog ID</u> <u>Priority</u>	<u>Dept- Wide</u> <u>Priority</u>	<u>Project Title</u>	<u>MOF</u>	<u>FY14 \$\$\$</u>	<u>FY15 \$\$\$</u>
None						

Department of Taxation
Capital Improvements Program Lapses

Table 22

<u>Prog ID</u>	<u>Act/Year of Appropriation</u>	<u>Project Title</u>	<u>MOF</u>	<u>Amount \$\$\$\$</u>	<u>Reason</u>
None					

Department of Taxation
Division Resources

Table 23

<u>Division</u>	<u>Associated Program IDs</u>						
Compliance	TAX 100						
Tax Services and Processing	TAX 105						
Director's Office	TAX 107						
Administrative Services Office	TAX 107						
Information Technology Services Office	TAX 107						
Rules Office	TAX 107						
Tax Research and Planning	TAX 107						

Department of Taxation
Organizational Charts

Table 24

<u>Year of Change</u> FY14/FY15	<u>Page</u> Number	<u>Description of Change</u>
FY14	3	Reduction of one (1.0) position (#118024) to Information Technology Services Office (Act 134, SLH 2013)
FY14	5	Addition of four (4.0) positions (#'s 121074, 121075, 121076, and 121077) to System Administration Office (Act 134, SLH 2013)
FY14	6	Reduction of one (1.0) position (#120869) to Rules Office (Act 189, SLH 2012 approved the position but Act 134, SLH 2013 didn't)
FY14	6	Addition of three (3.0) positions (#'s 120984, 120985, and 120986) to Rules Office (Act 134, SLH 2013)
FY14	9	Reduction of three (3.0) positions (#'s 3701, 27575, and 118235) to Document Processing Branch (Act 134, SLH 2013)
FY14	9	Addition of five (5.0) positions (#'s 121083, 121084, 121085, 121086, and 121087) to Document Processing Branch (Act 134, SLH 2013)
FY14	10	Reduction of two (2.0) positions (#'s 1526 and 5774) to Taxpayer Services Branch (Act 134, SLH 2013)
FY14	12	Reduction of two (2.0) positions (#'s 11398 and 117466) to Oahu Collection Branch (Act 134, SLH 2013)
FY14	12	Addition of three (3.0) positions (#'s 121109, 121110, and 121111) to Oahu Collection Branch (Act 134, SLH 2013)
FY14	13	Reduction of one (1.0) position (# 26779) to Office Audit Branch (Act 134, SLH 2013)
FY14	13	Addition of two (2.0) positions (#'s 121107 and 121108) to Office Audit Branch (Act 134, SLH 2013)
FY14	14	Reduction of one (1.0) position (# 4414) to Field Audit Branch (Act 134, SLH 2013)