



Oregon

Tina Kotek, Governor

Department of Revenue

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Salem, OR 97301-2555
www.oregon.gov/dor

February 28, 2025

Senator Chris Gorsek, Co-Chair
Representative Greg Smith, Co-Chair
Joint Committee on Ways and Means Subcommittee on General Government
900 Court Street NE
State Capitol
Salem, Oregon 97301

Subject: Written Reference Materials on the Governor's Recommended Budget for the Oregon Department of Revenue for 2025–27

Dear Co-Chairs:

The Oregon Department of Revenue appreciates the opportunity to present the Governor's Recommended Budget for 2025–27 and the requested written reference materials.

Agency Mission, Goals, and Historical Context

The mission of the Oregon Department of Revenue is together, we collect the revenue that Oregon counts on.

The vision of the Oregon Department of Revenue is to create a clear and easy experience for our customers.

Values

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We rise to the occasion.

The Oregon Department of Revenue started as the Oregon Tax Commission in 1909, with two full-time appointed commissioners to administer the tax laws of the state. While the commission was initially focused on property tax administration, it began to grow after passage of Oregon's income tax laws in 1929. The agency continued to receive new tax and fee programs to administer and became the Oregon Department of Revenue in 1969.

Today, the agency has about 1,000 employees who help achieve its mission.

In support of its mission, the agency:

- Administers 63 tax and fee programs (listed in Appendix A), including Oregon's Personal Income Tax, Corporation Excise Tax, Marijuana Retail Tax, Corporate Activity Tax, and cigarette and other tobacco tax programs.
- Supervises the state's property tax system and supports county property tax administration.

- Appraises large industrial and centrally assessed properties.
- Administers tax programs for other state agencies and local governments, including the State Transient Lodging Tax, vehicle privilege and use taxes, local marijuana taxes, and transit district taxes.
- Serves as the primary collections agency for executive branch agencies and state boards and commissions.

Strategic Priorities

The agency's four strategic priorities and their goals are tied the [Oregon Counts on Us: 2022-2027 Strategic Plan](#).

Racial Equity: Adapt our culture, modify our practices, and adjust our infrastructure to ensure dignity and inclusion for all.

- Goal 1. Implement and monitor Racial Equity Plan (DEI Plan).
- Goal 2. Analyze and train on Racial Equity Impact Statements.

Our Customers: Make it simpler for customers to work with us.

- Goal 3. Upgrade to modern contact systems.
- Goal 4. Improve access and reduce barriers for online filing and payments.
- Goal 5. Improve the quality of correspondence.
- Goal 6. Accept all payments for all programs regardless of a customer's access point.

Our Employees: Train and prepare our workforce for the future.

- Goal 7. Support employee growth.
- Goal 8. Create opportunities for cross-functional communication.

Our Data: Enhance data access and use.

- Goal 9. Improve data literacy.
- Goal 10. Improve data governance.

Appendix B provides our 2023 Annual Report which shares progress on these goals.

Programs, Organization, and Service Delivery

The Oregon Department of Revenue provides services for the general public, tax preparation professionals, counties, local taxing districts, and other state agencies. Tax administration functions include processing returns and payments, assisting and educating taxpayers, auditing, enforcing state tax laws, collections, and policy development.



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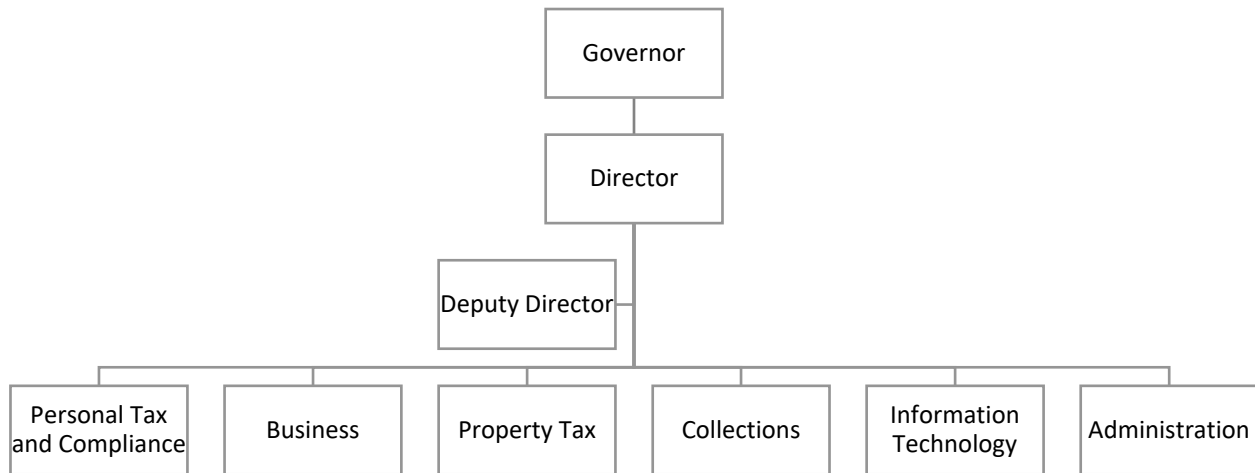
Department of Revenue

955 Center St NE

Salem, OR 97301-2555

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FIGURE 1. AGENCY ORGANIZATION CHART



Partners

The Oregon Department of Revenue has a robust group of partners and customers, including individual taxpayers, people who have delinquent debt with the state, businesses, industry groups, tax professionals, community-based organizations, state and local partners, and Oregonians. We partner with others in order to create a clear and easy experience for our customers.

Appendix C provides an alphabetical list of organizations interested in the work of the department.

Agency Performance and Outcome Measures

The Oregon Department of Revenue measures operational and financial performance through several internal and external performance measures.

The Legislature has adopted the following 11 key performance measures for the agency:

1. Average Days to Process Personal Income Tax Refund
2. Percent of Personal Income Tax Returns Filed Electronically
3. Employee Training Per Year
4. Customer Service
5. Effective Taxpayer Assistance
6. Appraisal Program Equity and Uniformity
7. Appraisal Value Uniformity
8. Direct Enforcement Dollars Cost of Funds
9. Collection Dollars Cost of Funds
10. Cost of Assessments
11. Employee Engagement

Key performance measure data for the past five years is available in Appendix D.

The Oregon Department of Revenue also uses agency-wide operational metrics to monitor and understand our performance is meeting our mission to collect the revenue Oregon counts on.

Operational Metric	Description
1. Number of Returns Filed	Number of all tax returns received in a given period regardless of their associated tax filing period or program. An indicator of voluntary compliance.
2. Percentage of Tax Returns Filed Timely	Number of returns received in a given period by their due date divided by the number of returns received. An indicator of voluntary compliance.
3. Percentage of Dollars Received Voluntarily	Revenue for programs with DOR enforcement received by DOR minus receipts received as a result of enforcement divided by revenue with DOR enforcement received by DOR. An indicator of voluntary compliance.
4. Percentage of Non-Refund Returns Processed within 30 days	Number of original returns received, which after processing were determined not to require a refund, during a quarter that took less than 30 days from the date received to completion of a) its associated return processing work items (if they exist) or b) its posting to an account (if no such work items were generated) divided by the number of returns received during the same quarter. An indicator of DOR's internal productivity.
5. Percentage of Refunds Issued within 30 Days of Receipt of a Return	Number of refunds approved within 30 days of receipt of a return divided by the total number of refunds approved during the quarter. An indicator of DOR's internal productivity.
6. Percentage of Refunds Corrected	This metric is in development.
7. Systems Uptime	This measure averages the percentage of the time that three critical computer systems at DOR were available, not including downtime for regularly scheduled system maintenance. An indicator of an input into DOR's productivity.
8. Customer Satisfaction	Percent of respondents who replied "good" or "excellent" to the "overall satisfaction" survey question after calling a DOR customer service phone line or filling out an online customer service survey. An indicator that provides DOR feedback for continuous improvement.
9. Call Average Wait Time	The weighted average of the amount of time (in minutes) that contacts waited in all queues or aggregates (weighted by number of contacts) across call centers for Personal Tax and Compliance, Collections, and Business divisions. An indicator that provides DOR feedback for continuous improvement.
10. Call Abandon Rate	The weighted average percentage of contacts routed to queues or aggregates that were abandoned before being answered (weighted by

	number of contacts) across call centers included in metric #9. An indicator that provides DOR feedback for continuous improvement.
11. Returns Under Review for Fraud	The current number of personal income tax returns stopped for review in the Fraud Manager at the end of the quarter. An indicator of fraud trends over time.
12. Fraud Returns Stopped	The number of fraudulent personal income tax returns that have been reversed out of the GenTax system after having been identified as fraudulent. This data is cumulative over the year. An indicator of fraud trends over time.
13. Fraud Dollars Stopped	The amount of fraudulent personal income tax refund dollars that have been prevented from being refunded to “fraudsters.” Provides fraud trends over time.
14. Revenue transfers Timely	The percent of programs for which all transfers in a given quarter were done by their established due date. An indicator of meeting expectations of customers relying on state and local revenue and to meet timelines set forth in law.
15. Revenue Transfers Accurate	The percent of programs for which all transfers in each quarter were done in compliance with applicable laws, rules, and/or instructions from program experts. An indicator of meeting expectations of customers relying on state and local revenue and to meet timelines set forth in ORS.
16. Revenue Received per Dollar Spent	Total receipts divided by total expenditures across all divisions, computed biennially. An indicator of the value of DOR services to the state.
17. Employee Engagement	Percent of respondents to the employee engagement survey whose average score (to a series of questions) was equal to or greater than 4.5 out of 5 (i.e. between “agree” and or “strongly agree” or better), collected and computed annually.
18. Employee Diversity Reflects Oregon’s Diversity	The percent non-white at DOR divided by percent non-white in Oregon as of the end of the quarter. An indicator of DOR’s commitment to dignity and inclusion for all.
19. Average Number of Days to Fill Vacancies	The amount of time (in days) it takes on average to fill a vacancy (a budgeted / authorized position from time of establishment, vacancy, or unfreezing until an employee begins duties in that position via recruitment). An indicator of efficiency and effectiveness in filling vacancies.

Important Changes (2018-2024)

For many years, the Department of Revenue operated in an environment of stable systems, processes, and tax programs with few new additions to its administrative duties, processes, or technology infrastructure. In the past six years, the department has experienced significant change.

Core Systems Replacement

The department’s Core Systems Replacement project began in 2013 and was completed in 2018. This project brought new technology infrastructure (replacing two-thirds of the agency’s applications), new processes, and a different environment for operating and maintaining the system that is far more dynamic than older technology. This system was updated in 2022.

Processing Center Modernization

The department's Processing Center Modernization project began in 2017 and was completed in 2021. The purpose of the project was to replace or upgrade the Oregon Department of Revenue's (DOR) aging, and in some cases unsupported, return and remittance processing systems. Results of this project deliver a front-end processing system that captures and transmits taxpayer data from paper and electronic forms reducing the need for staff to key data.

Marijuana Retail Tax

The department was tasked with implementing one major new tax program in January 2016 to administer tax on recreational marijuana. This program continues to evolve. In June 2019, the Legislature modified the categories of marijuana items subject to tax. In September 2019, the Legislature modified the city and county opt-in process. In November 2020, Measure 110 changed revenue distribution.

Corporate Activity Tax

The department was tasked with implementing a complex new tax program in June 2019 to administer the new Corporate Activity Tax. The department created and staffed the new program and configuring IT systems to manage the new tax. The tax became effective January 2020, with the first quarterly payments filed in April 2020 and the first annual return filing due in April 2021.

New tax and fee programs

Including the Marijuana Retail Tax and Corporate Activity Tax, the department was tasked with sixteen new tax and fee programs in the last ten years.

1. State Marijuana Retail Tax (2015)
2. Local Marijuana Retail Tax (2015)
3. Vehicle Use (2015)
4. Vehicle Privilege Tax (2017)
5. Statewide Transit Tax (2017)
6. Bicycle Excise Tax (2017)
7. Heavy Equipment Rental Tax (2018)
8. Loaded Tax Rail Car Fee (2019/2022)
9. Paid Leave Oregon (2019)
10. Local Transient Lodging tax (2019)
11. Corporate Activity Tax (2019)
12. Tobacco Licensing (2021)
13. Psilocybin Tax (2021)
14. Pass-Through Entity Elective Tax (2021)
15. Kratom Processor Registration (2022)
16. Coordinated Crisis Services 988 (2023)

Collections Consolidation

Historically, tax collections have been spread throughout the agency. In July 2019, the Legislature created the Collections Division to begin consolidating all agency collection functions into one division.

Taxpayer Advocate Office

In 2021 HB 3373 passed, creating the office of the Taxpayer Advocate housed within the department. This new office officially launched in January 2022 and focuses on identifying issues or barriers to equitable and fair tax collection, working with community partners, providing expedited service to taxpayers whose problems are not resolved through typical channels, researching complaints, identifying systemic issues, and promoting taxpayer issues and concerns.

Internal Controls Office

In June 2022, the Emergency Board of the legislature approved our request for seven new full-time positions to establish the newly created Internal Control Office in the department. The purpose of the office is to enhance the department's ability to monitor and mitigate cybersecurity and operational risks. It houses compliance functions, risk identification, and business improvement functions. It also houses the disclosure office, which is charged with oversight of the agency's access and use of confidential computer systems and legislatively authorized disclosure of confidential information, and acts as the IRS liaison.

Oregon Direct File

In 2024, the department implemented Direct File Oregon, a state-only e-file system. Direct File Oregon is another electronic filing option allowing taxpayers to file their personal income tax return directly with Revenue for free. Full-year residents can file Form OR-40 and supporting schedules through our external website. This marks a huge step toward our vision of making the tax filing process a clear and easy experience for all of the customers we serve in Oregon.

Customer Experience Center of Excellence (CxCOE)

To improve the customer experience at Revenue, the agency established the Customer Experience Center of Excellence (CxCOE). The CxCOE launched the Enhancing Customer Experience project to meet legislative requests and implement the recommendations from the Ernst & Young Report. The project will be broken into two phases, with 6 work streams (Governance, Technology, Measurements & Insights, People & Staffing, High Call Volume and Surge Events, Website and Revenue Online) Phase 1 will focus on improvements related to strategy, planning, governance, process improvement, operations measurement, insight, and compliance. Phase 2 will focus on technology improvements.

Reduction Options Requested by Legislative Fiscal Office

The Legislative Fiscal Office requested agencies submit budget reduction options for the 2025–27 biennium up to 10 percent of current service level budget. The Oregon Department of Revenue was required to provide budget reduction options for both General Fund and Other Funds.

Detailed information about these reduction options is available in Appendix K.

Vacant Positions

As of December 31, 2024, the Oregon Department of Revenue had 17 long term permanent vacant positions open for twelve months or longer.

Of those vacant positions:

- 15 positions are pending personnel actions; and

- 2 positions are vacant

Governor's Budget

The 2025–27 Governor's Recommended Budget for the Oregon Department of Revenue is available at:
https://www.oregon.gov/dor/Documents/15000-Dept_of_Revenue_GB_FINAL.pdf

Secretary of State Audits

The Secretary of State conducted two audits of the agency during January 2023 – December 2024.

The following audits were conducted:

- Selected Financial Accounts for the Year ended June 30, 2022
- Selected Financial Accounts for the Year ended June 30, 2023

The results of, and agency responses to, these audits are available in Appendix E.

Department of Revenue is looking forward to presenting its 2025–27 Governor's Recommended Budget to the subcommittee. Please let us know if you have any questions or need additional information.

Sincerely,

Betsy Imholt, Director

Attachments:

Appendix A: Oregon Department of Revenue – Revenue Streams
Appendix B: Oregon Department of Revenue 2023 Annual Report
Appendix C: Oregon Department of Revenue Partnerships
Appendix D: Annual Key Performance Measure Report (2024)
Appendix E: Audit Response Report
Appendix F: Impacts of Recent Changes to Agency Budget or Management Flexibility
Appendix G: Revenue Succession Plan
Appendix H: Supervisory Span of Control Report
Appendix I: Program Prioritization for 2-25-27
Appendix J: Summary of Proposed Technology and Capital Construction Projects
Appendix K: Ten Percent Reduction List
Appendix L: Summary of Long Term Vacancy Information
Appendix M: Other Funds, Lottery Funds, and ARPA Ending Balance Forms
Appendix N: Oregon Department of Revenue Governor's Expectations Tracker

Revenue Stream	LI	Description	Distribution	Legend
Personal Income Tax (1969 in its current form) ORS 316.037	1	Tax on taxable income	General Fund	Type of Program (63 total programs) <div style="background-color: #4a86e8; color: white; padding: 2px; text-align: center;">Tax Program</div> <div style="background-color: #d9ead3; color: white; padding: 2px; text-align: center;">Fee Program</div> <div style="background-color: #f4cccc; color: white; padding: 2px; text-align: center;">Audit/Collections Program</div> <div style="background-color: #fce4d6; color: white; padding: 2px; text-align: center;">Revenue Redirect</div> <div style="background-color: #f4cccc; color: white; padding: 2px; text-align: center;">Refund Redirect</div> Recipient of Distribution <div style="background-color: #0056b3; color: white; padding: 2px; text-align: center;">State</div> <div style="background-color: #0056b3; color: white; padding: 2px; text-align: center;">Local</div> DOR Role Level of Involvement (LI) <div style="background-color: #d9ead3; padding: 2px;">1 Full Administration- collect, administer, enforce, distribute</div> <div style="background-color: #d9ead3; padding: 2px;">2 Shared Administration- DOR shares role in administration</div> <div style="background-color: #d9ead3; padding: 2px;">3 Redistribution- DOR collects money and through formula redistributes it.</div> <div style="background-color: #d9ead3; padding: 2px;">4 Passthrough- DOR collects revenue and moves it to 1 fund.</div> <div style="background-color: #d9ead3; padding: 2px;">5 Collect and Retain- DOR collects and retains money for its own funds and programs.</div>
Personal Income Tax Withholding (1969 in its current form) ORS 316.167	1	Tax on taxable income taken at source of payment		
Fiduciary Income Tax (1969) ORS 316.267	1	Tax on income from estates and trusts that are administered by a fiduciary	(reported with personal income tax)	
Pass-Through Entity Elective Tax (2021) OR Laws 2021, chapter 589, sections 3-6	1	Partnership, S Corp and Trusts elect to pay tax on income distributed to owners	(reported with personal income tax)	
Partnership Privilege Tax (2009) ORS 314.725	1	Minimum tax for partnerships transacting business in Oregon	(reported with personal income tax)	
Estate Tax (2011, was inheritance tax) ORS 118.010	1	Tax imposed upon transfer of estate on owner's death	Once OEA certifies there is surplus, DOR transfers excess to School Districts Unfunded Liability Fund @ PERS	
Multistate Tax Commission (1975) ORS 305.685	1	Results of tax audits from an intergovernmental tax agency		
Corporation Excise Tax (1929) ORS 317.070	1	Tax on net income for the privilege of doing business in the state		
Corporation Income Tax (1955) ORS 318.020	1	Tax on income from sources within Oregon that are not taxed under excise tax		
Tobacco Products Tax (1985) ORS 323.505	1	Tax on cigars, snuff, and some inhalant delivery systems	Tobacco - OHA (41.54%) Tobacco- Tobacco Use Reduction (4.62%) Inhalant Delivery - OHA (100%) for Medical Assistance and Tribal Health 53.84% of tobacco	
Criminal Fines&Assessments (2011 in its current form) ORS 153.633-655	3	Fees or fines on judgments for criminal actions	DPSST, DOJ, DHS, OHA, OJD, OSP, DOC (legislature decides breakdown every bi)	
Amusement Device Tax (1991 in its current form) ORS 320.011-013	2	Annual tax on business owners of lottery game terminals. Tax is imposed per video lottery game terminal. (more in ORS for additional taxes based on yearly net receipts)	Oregon Youth Corps (32.275%) See ORS 323 for distribution	
Cigarette Tax (1965, 2002, 2013, & 2019) ORS 323.030-031	1	Tax on cigarette distributors per cigarette (4 layers of tax with different distributions)	ODOT Elderly and Disabled Transportation Fund, OHA Tobacco Use Reduction Account, OHA Medical Assistance Program, OHA Tribal Health Providers (see ORS 323 for distribution) 32.4% See ORS 323 for distribution	
Property Tax Industrial Valuation Central Assessment (1955) ORS 306.126, 308.411, 308-505-674,308.805-820	2	Supervise county administration of property tax. Help assess value of industrial and commercial properties	DOR does not collect the revenue. It's collected and distributed by the counties	
Small Tract Forestland Program (2003) ORS 321.703	2	A special assessment on property taxes for small forestland properties		
Senior and Disabled Citizen Property Tax Deferral (1963) ORS 311.666-701	1	DOR pays county property taxes for eligible homesteads into Revolving Fund	Money goes into revolving fund to continue program	
Heavy Equipment Rental (HERT) (2018) ORS 307.872	1	Tax on rental price for heavy equipment	Counties	
Mutual and CoOp Electric Distribution Systems Tax (pre-1953) ORS 308.805-820	1	Tax on revenue from use or operation of distrib. lines	Counties	
Private Rail Car Tax (pre-1953) ORS 308.640	1	Tax on railcar companies on assessed value	Counties	
ORMap (1999) ORS 306.132	3	Portion of recording fees used to finance grant program for counties	Counties	
Tobacco Licensing Program (2021) ORS 431A.198	1	Retailers pay a licensing fee to sell tobacco products	Oregon Health Authority, DOR (for administrative purposes)	
Long Term Enterprise (2001) ORS 317.131, 317.129	1	Tax credits for eligible businesses. Money placed in Long Term Enterprise Zone Fund	Participating local governments	
Local Transient Lodging Tax (2019) ORS320.345-365, 305.620	1	Local governments enact a tax on lodging	Participating local governments	
Strategic Investment Program (SIP) Gainshare (2007) ORS 285C.635	3	Income tax funds to local governments for SIP job creation	Participating local governments	
Lane Co. Transit District Payroll Tax (1969) ORS 267.385	1	County-imposed excise tax on payroll of Lane Co. employers	Lane County Transit	
Lane Co. Transit Self-Employment (1969) ORS 267.385	1	County-imposed excise tax on net earnings from self-employed in Lane Co.	Lane County Transit	
TriMet Transit Payroll Tax (1969) ORS 267.385	1	Trimet-imposed excise tax on payroll of employers in Trimet area	TriMet Only	
TriMet Transit Self-Employment Tax (1969) ORS 267.385	1	Trimet-imposed excise tax on net earnings from self-employed in Trimet area	TriMet Only	
State Marijuana Retail Tax (2015) ORS 475C.674	1	Statewide tax on retail recreational marijuana sales	ODE 40% (State School Fund), OHA 25% (Early Intervention, mental health treatment), OSP 15%. In excess of \$11.25M, indexed to inflation, goes to Drug Treatment and Recovery Fund. 10% to counties 10% to cities	
Local Marijuana Retail Tax (2015) ORS 475C.674, 305.620	1	Local option tax on retail marijuana sales	Participating local governments	
Collection of Other Government Accounts (1971) ORS 293.250	2	Collection for other governments or local entities	Client agencies, boards and commissions	
CAFFA (1989) ORS 205.323, 311.508, 294.187	3	Interest collected from delinquent property tax accounts and recording fees. Funds used for grant program	To counties by grant program	
Nonprofit Homes (1969) ORS 307.370	3	Property tax exemptions for elderly-occupied homes. Subsidy to counties for property tax loss.	Counties	
Small Tract Severance-East (2003) ORS 321.726	1	Severance tax on harvesting timber (rate annually evaluated)	ODE- Common School Fund (60.5%), HECC- Community College Support (4.5%) 35% Eastern counties 35% Western counties	
Small Tract Severance-West (2003) ORS 321.726	1	Severance tax on harvesting timber (rate annually evaluated)		
Oregon Housing (2009)ORS 205.323, 294.175	3	Interest earned off of record filing fees in county funds goes to Oregon Housing	Oregon Housing and Commission Services	
Industrial Site Readiness (2013) ORS 285B.627	4	Tax reimbursement for sponsors developing industrial sites. 50% of income tax placed in a fund	Business Oregon (Oregon Industrial Site Readiness Program Fund)	
Corporate Activity Tax (2019) ORS 317A.116	1	Tax on businesses computed on taxable commercial activity	ODE/DEL C (Fund for Student Success)	
Kicker Refund Donation (1999) ORS 305.792	4	Taxpayer donates their kicker credit to State School Fund	State School Fund	
Forest Products Harvest (pre-1953) ORS 321.005	1	Tax per feet of timber harvested and privilege tax	HECC, ODF, OSU, Forest Resource Institute Fund, Conservation and Recreation Fund (see 321 for breakdown)	
Emergency Communications (1981) ORS 403.200	1	Tax on telecommunication services	Office of Emergency Management	
Bicycle Excise Tax (2017) ORS 320.415	1	Tax on Oregon retailer per bike sale	ODOT (Multi-modal Active Transportation Fund)	
Statewide Transit Tax (2017) ORS 320.550	1	Transit tax calculated on employee wages. Employer reports, remits, and pays	ODOT (Statewide Transit Improvement Fund)	
Vehicle Use Tax (2017) ORS 320.410	1	Retail tax on vehicle sales outside of Oregon but required to be registered in Oregon	ODOT (State Highway Fund)	
Vehicle Privilege Tax (2017) ORS 320.405	1	Tax on sale of motor vehicle on vehicle dealers	DEQ O Emissions (\$12M/45% per year) ODOT Connect Oregon (the rest)	
Greenlight Oregon Labor Rebate Fund (2005) ORS 316.220	4	Income tax credit for qualifying film production companies	Business Oregon (Greenlight Oregon Labor Rebate Fund)	
Hazardous Substance Possession Fee (1989) ORS 453.400	1	Annual fee for possessing a hazardous substance	DEQ and OSP (State Fire Marshal) (distribution established each biennium by legislature)	
Petroleum Load Fee (1989) ORS 465.104	1	Withdrawal and import delivery fee	DEQ and State Fire Marshal (2 joint funds)	
Loaded Tank Railroad Car Fee (2019) ORS 468B.435 (Section 13c)	1	Owner pays a fee per loaded oil car	DEQ and State Fire Marshal (2 joint funds)	
Oil and Gas Production Tax (1981) ORS 324.070	1	Tax on gross value at the well upon production of oil/gas	DSL (Common School Fund)	
Oregon Production Investment Fund (2003)ORS 315.514, 284.367	2	Tax credit against income/corp. taxes for certified film production development contributions	Office of Film and Video (Oregon Production Investment Fund)	
State Transient Lodging Tax (2003) ORS 320.305	1	Statewide tax on transient lodging	Tourism Commission	
Psilocybin Tax (2021) ORS475A.622	1	Point of sale tax based on the retail sales of psilocybin	OHA and DOR	
988 Coordinated Crisis Service Tax (2023) ORS 403.200	1	Tax on telecommunication services	OHA	
Paid Leave Oregon (2019) ORS 675B.150	4	DOR processes payments into the Paid Family and Medical Leave Insurance Fund	OED (Paid Family and Medical Leave Insurance Fund)	
Unemployment Insurance Tax (1995) ORS 657.505	4	DOR collects payments and sends them to OED	OED (Unemployment Compensation Trust Fund)	
Workers Compensation (1918) ORS 656.056	4	DOR collects payments into Workers Benefit Fund	DCBS	
Political Contributions (2009) ORS 305.754	3	Distribute income tax refund to political party of taxpayer's choice	Oregon Political Party Fund-- 8 major parties	
Charitable Check-Off (1989) ORS 305.690	3	Distribute income tax refund to charity/NGO of taxpayer's choice	Taxpayer choice of charity/program	
Strategic Investment (SIP) (1995) ORS 285C.612	5	50% of SIP application fee for property tax breaks	DOR (50% of SIP application fees)	
Oregon Food Processors (2005) ORS 307.455	5	Late fees on food processors' property tax filings	DOR	
A&T Map Maintenance (1953) ORS 306.125	5	Fee to help map counties that do not have the infrastructure	DOR	
Kratom (2022) ORS 475.404	5	Annual registration fee for kratom processors	DOR	

*This list does not include the large number of major tax credit programs such as Agricutlural Employer Overtime Tax Credit, Oregon Kids Credit, etc.

2023 ANNUAL REPORT

OREGON DEPARTMENT OF REVENUE

February 2024



Contact us for ADA accommodations or assistance in other languages.

www.oregon.gov/dor

503-378-4988 or 800-356-4222

questions.dor@oregon.gov

Comuníquese con nosotros para solicitar adaptaciones de la ADA (Ley sobre Estadounidenses con Discapacidades) o asistencia en otros idiomas.

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Land Recognition

We would like to acknowledge the many tribes and bands who call Oregon their ancestral territory, including: Burns Paiute, Confederated Tribes of Coos, Lower Umpqua and Siuslaw, Confederated Tribes of Cow Creek Lower Band of Umpqua, Confederated Tribes of Grand Ronde, Confederated Tribes of Siletz Indians, Confederated Tribes of Warm Springs Reservation, Confederated Tribes of Umatilla Indian Reservation, Coquille Indian Tribe, and Klamath Tribes; and honor the ongoing relationship between the land, plants, animals, and people indigenous to this place we now call Oregon. We recognize the continued sovereignty of the nine federally recognized tribes who have ties to this place and thank them for continuing to teach us how we might all be here together, and we continue to strive to work on a government-to-government basis with the nine federally recognized tribes.

Message from Director Betsy Imholt



I am honored to present the Oregon Department of Revenue's 2023 Annual Report. This report is intended to offer Oregonians insight into the work of the department.

We are focused on our vision, to create a clear and easy experience for our customers.

In January of 2023, Governor Tina Kotek issued operational expectations for all state agencies. The progress is reported quarterly to the governor. The reports to the governor are available on the Department of Administrative Services website.

The governor's expectations align with the department's strategic plan, focusing on customer service. We have made great progress in 2023 in meeting the governor's expectations and completing projects outlined in our strategic plan. This report outlines our progress.

Last biennium the department collected and distributed \$45 billion to support Oregonians, fulfilling our mission of collecting the revenue Oregon counts on.

This can't be done without our hard-working taxpayers, employees, and partners who together support Oregon's tax system. I am proud of what we have been able to accomplish this year and look forward to what is ahead.

With gratitude,

A handwritten signature in black ink that reads "Betsy A. Imholt". The signature is fluid and cursive.

Betsy Imholt
Director
Oregon Department of Revenue

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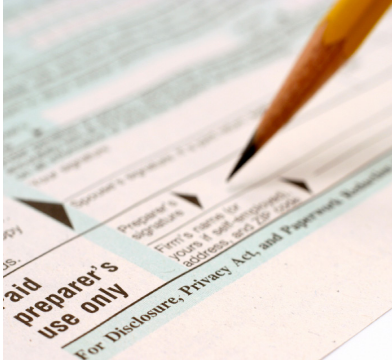
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We are committed to bringing in the revenue that Oregon counts on.



Oregon tax dollars pay for the infrastructure of our daily lives, of our loved ones' lives, and the critical support systems for Oregon's most vulnerable.

We administer 63 revenue streams that support bringing in money for Oregon.



TAXPAYER BILL OF RIGHTS

Our Promise to Oregon Taxpayers

At the Department of Revenue (DOR) our top priority is to treat each and every taxpayer fairly, professionally, and courteously. To this end, quality customer service is part of every employee's job. We expect our staff to interact with taxpayers in a polite and respectful manner while working to answer your questions or resolve any problems as quickly as possible.

Every interaction with a taxpayer will be guided by our agency values:

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We rise to the occasion.

Your rights as an Oregon taxpayer are spelled out in the Oregon Taxpayer Bill of Rights (ORS 305.860—305.900). The following is a summary of your rights and the Department of Revenue's responsibilities to you as an Oregon taxpayer.

Taxpayer Rights

As a taxpayer, you are entitled to fair, professional, prompt, and courteous treatment. You also have specific rights under state law. You have the right to:

- Confidentiality. We are obligated to keep any tax information we have confidential, except for some circumstances when we may need to share with government agencies, such as the IRS and certain state and local agencies.
- Pay only your fair share of Oregon taxes under the law.
- A clear explanation of what you owe, including any penalty and interest.
- To [meet with the department](#) to discuss our determinations about your taxes.
- Enter into a [payment plan](#) for your tax debt if you meet the eligibility requirements and if the Director of the Department of Revenue determines that the agreement will facilitate collection of such liability.
- Request a waiver of interest or penalty in certain circumstances.

Department of Revenue Responsibilities

The Department of Revenue is required to:

- Ensure the state's tax laws are applied consistently and fairly so you pay the correct amount of tax.
- Provide a clear explanation of the basis for our determination in the initial notice you receive about any underpayment of tax.
- Meet with taxpayers who wish to discuss the department's determinations about their taxes. During any meeting or communication, the department will explain your rights under each process, including the collections, audits, and appeal processes.
- Keep your tax information confidential, regardless of whether it comes from your state tax returns, letters to us, or meetings with you.
- Collect taxes owed to the state. When taxes go unpaid, we may need to start a collections process, under which you have specific rights.
- Provide a clear explanation of the audit process, including why we are asking for information, how we will use that information and what will happen if you don't provide that information, and a written explanation of any changes we make to your tax return because of the audit.

The Oregon Taxpayer Bill of Rights is available in [English](#), [Spanish \(Español\)](#), [Russian \(Русский\)](#), [Chinese – Mandarin \(普通话\)](#), [Chinese – Cantonese \(廣東話\)](#), and [Vietnamese \(Tiếng Việt\)](#).

TAXPAYER RESOURCES

The Oregon Department of Revenue strives to create a clear and easy experience for our customers. Our mission, vision, and values guide us as we serve our customers and collect revenue that supports the critical infrastructure of Oregonians' daily lives.

Field Offices and Customer Service

The regional field offices support the Personal Income Tax program by providing walk-in customer service to taxpayers.

Bend

951 SW Simpson Ave
Suite 100
Bend, OR 97702-3118
(541) 388-6139 | M-F, 8 a.m.-5 p.m.
Closed 12:30 p.m. - 1:30 p.m. daily

Eugene

1600 Valley River Drive
Suite 310
Eugene, OR 97401-2160
(541) 686-7935 | M-F, 8 a.m.-5 p.m.
Closed 12:30 p.m. - 1:30 p.m. daily

Gresham

1550 NW Eastman Parkway
Suite 220
Gresham, OR 97030-3832
(503) 674-6272 | M-F, 8 a.m.-5 p.m.

Medford

3613 Aviation Way
Suite 102
Medford, OR 97504-6010
(541) 858-6500 | M-F, 8 a.m.-5 p.m.
Closed 12:30 p.m. - 1:30 p.m. daily

Portland

800 NE Oregon St
Suite 505
Portland, OR 97232-2156
(971) 673-0700 | M-F, 8 a.m.-5 p.m.
Closed 12:00 p.m. - 12:30 p.m. daily

Salem (headquarters)

955 Center Street NE
Salem, OR 97301-2555
(503) 378-4988 or (800) 356-4222
M-F, 8 a.m.- 5 p.m.

Taxpayer Advocate Office

In 2021, House Bill 3373 created the office of the Taxpayer Advocate housed within the department. The Taxpayer Advocate Office serves as a resource for taxpayers, but it also serves as a voice for reducing barriers to compliance and increasing accountability to taxpayers within the department.

Taxpayers who have exhausted the normal channels can contact the Taxpayer Advocate Office with their individual issues, and staff may then assist in problem solving, providing information, or expediting department service as appropriate. Through repeated patterns in taxpayers' issues or other high-level observations, the Taxpayer Advocate Office also identifies systemic issues in the department's processes and procedures and recommends solutions to address them.

Non-governmental organizations and related groups who engage in tax filing assistance and tax reform advocacy (e.g., Metropolitan Family Services, Ford Family Foundation) use the Taxpayer Advocate Office as a resource for information and collaboration as well as a point of contact for advocacy and assistance within the department. The Taxpayer Advocate Office is partnering with the Oregon Department of Human Services and the nonprofit Metropolitan Family Services-CASH Oregon to create an interactive tax clinic map for publication and outreach to low-income individuals in need of tax assistance.

Accomplishments

- In partnership with DHS and MFS-CASH, compiled an interactive map of free tax help clinics in Oregon (VITA and Tax-Aide sites) and added to the department's website for free tax help.
- Released the first [Legislative Taxpayer Advocate Annual Report](#) within the department and distributed to legislators, and the Taxpayer Advocate presented the report to the House Revenue Committee.
- Finalized the returned mail report based on feedback from the Revenue Leadership Team and presented recommendations for assignment by the Revenue Leadership Team with support from the Disclosure and Process Improvement teams.
- Completed a draft report detailing Oregon state government's previous efforts to increase Earned Income Tax Credit (EITC) uptake as well as recommendations for future efforts, and the Taxpayer Advocate Office was invited to participate in outreach.
- Per Taxpayer Advocate Office recommendations, there are ongoing efforts by the Revenue Leadership Team to improve the transparency of the "Where's My Refund" process, update the form designating authorized representatives, and reduce non-compliance with respect to authorized representative communications.
- Provided taxpayer perspective in monthly internal meetings of the Customer Experience Center of Excellence Group, Correspondence Letter Project Steering Committee and Oregon Kids Credit communication meetings.
- Educated and engaged internal department partners on the role and activities of the Taxpayer Advocate Office through presentations and meeting appearances including, Revenue Leadership Team, Townhall, PTAC Managers Meeting and the PIT Unit Staff Meeting.

Taxpayer Advocate Contact

Email: taxpayer.advocate@DOR.oregon.gov

Phone: 503-945-8700

'23 Statistics

1,187

taxpayer inquiries received

Top Inquiry Types:
refund status,
personal tax, debt/
collections



261

investigative cases opened from inquiries

0 Days

median days to resolve an inquiry

4 Day

median days to close a case



128

cases resulting in a department process change



Taxpayer Help and Resources

Taxpayers can receive direct assistance through a phone call, email, and the secure messaging system, Revenue Online. The department has multiple call centers, each with a specific focus to assist specific customer groups. They can also field calls and direct those who need translation services to a translation agent. Emails are directed to tax-program specific email addresses. Taxpayers who use Revenue Online, can connect with staff to share documents, or have their questions answered. Individual program areas respond to the concerns or complaints they receive directly.

If the governor, public official, or the Secretary of State Small Business Advocate Office receives a complaint or concern, they share the concern with the department, and the appropriate program area assists with a response. The department director also fields complaints and concerns that are shared with programs for responses. An appeals process exists for taxpayers to challenge decisions made by the department.

General Assistance - Taxpayer Services Unit

Phone: 503-378-4988 or 800-356-4222

Asistencia disponible en español

Fax: 503-945-8738

TTY: We accept all relay calls

FY '23



81%

of customers rated
DOR customer
service as "good" or
"excellent" based on
overall experience

Taxpayers and Public Outreach

Taxpayer Advocate Office

The Taxpayer Advocate represented taxpayer interests in quarterly meetings of the Treasurer's Financial Empowerment Advisory Team. This team, which is committed to advancing financial well-being in Oregon, was instrumental in passing Senate Bill 3 which requires Oregon high school students to receive personal finance education. Taxpayer interests were also represented in regular meetings of the Tax Court, Oregon DHS Self-Sufficiency Program, Economic Development and Community Services State-Tribal Cluster Meetings, Legislative Committee on Indian Services, Poverty Relief Task Force, Earned Income Tax Credit (EITC) workgroup, and HB 4117 (funding for low-income tax preparation organizations) Implementation group. All these cross-agency collaborations work with community partners and focus on underserved populations.

Other engagements included the Oregon State Bar Association, Salem Tax Practitioners, the Western States Association of Tax Administrators Conference, and the Federation of Tax Administrators Compliance Conference.

The 2023 Free Tax Help map added to the department's website by the Taxpayer Advocate Office was viewed approximately 95,000 times between January and October 2023, directing thousands of taxpayers to free filing assistance. Robust social media campaigns across various platforms and newsletters distributed through GovDelivery continue to educate the public on the office's ability to assist.

'23 Average

83%

of employee diversity reflects Oregon's diversity

An indicator of DOR's commitment to dignity and inclusion for all.

'23 DOR Statistics



170
events attended

Attended outreach events in all **36** Oregon Counties, directly meeting with Oregonians



Participated in in-person and virtual events





Other Outreach

The department also used public outreach to gain feedback and input on its strategic plan update. This feedback and input were collected through different channels including workshops, surveys, email communication, and announcements. These responses allowed the department to hear from internal and external partners on what matters most to them and how we can make improvements.

DOR 2023 Giving

The department engages in a variety of activities to give back to Oregon such as the Governor's State Employee Food Drive, the Charitable Fund Drive, and the Tree of Giving. Statistics on the department's giving for 2023 is provided below.

Governor's State Employee Food Drive



375lbs
of food donated

Raised enough monetary
donations to provide over
9,000 Meals

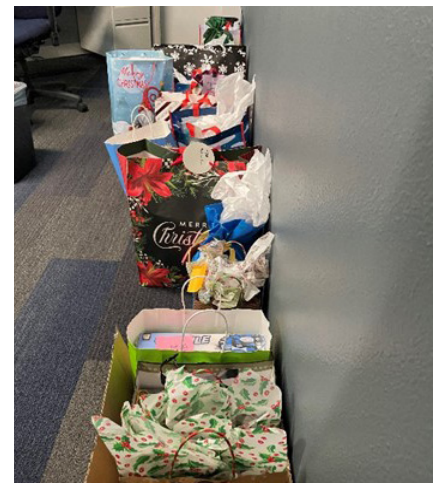


Charitable Fund Drive

\$20,317
in funds raised



99+
local charities
assisted



Tree of Giving



110 out of 110 tags donated

Supported organizations: Early College High School Teen Parent Program, Family Building Blocks, MacLaren Youth, Savin' Juice Dog Rescue, and Salem Friends of Felines

DOR OVERVIEW

The Oregon Department of Revenue administers Oregon tax laws, supports partners' programs, and acts as a central debt collection agency for other state agencies, boards, commissions, and local governments. We provide services for the public, tax professionals, cities, counties, local taxing districts, tribal governments, and other state agencies.

Mission, Vision, Values

Mission

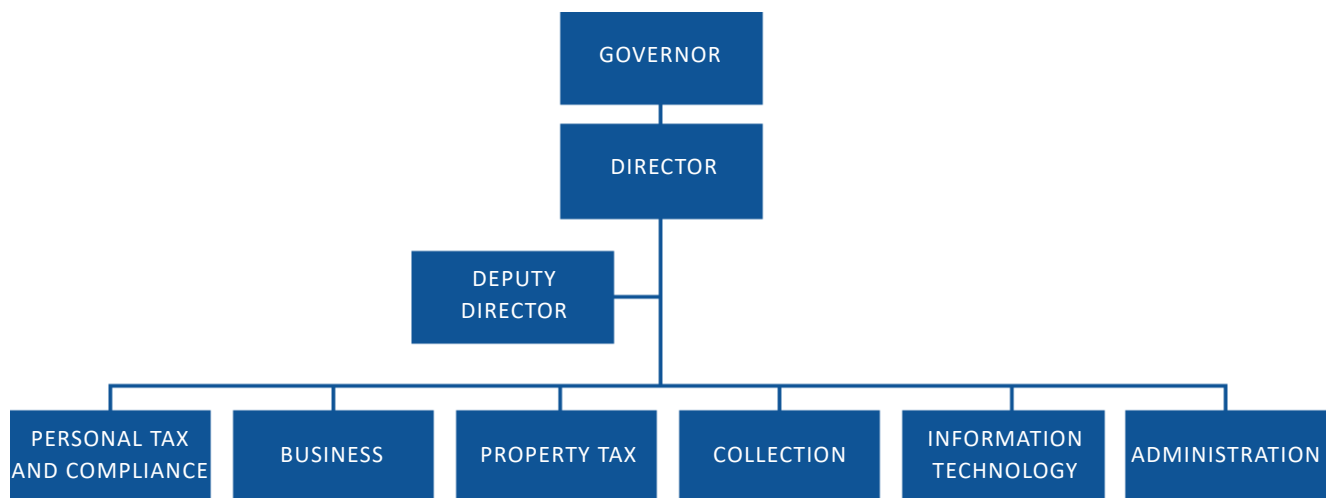
Together, we collect the revenue that Oregon counts on.

Vision

To create a clear and easy experience for our customers.

Values

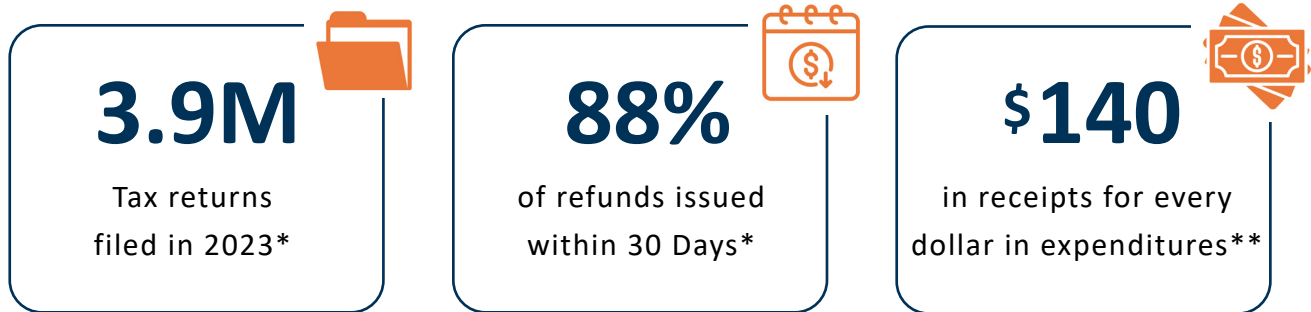
- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We rise to the occasion.



About the Department of Revenue

The Oregon Department of Revenue workforce includes approximately 1,000 employees from across Oregon. Offices are in Bend, Eugene, Fossil, Gresham, Medford, Portland, and Salem. All offices are open to the public except for the office in Fossil which is a call center.

We are committed to bringing in the revenue that Oregon counts on, whether it is through tax programs we administer, supporting our partners' revenue collection efforts, or collecting on debts owed to the state of Oregon. Our mission, vision, and values define our purpose and guide our work.



Executive Team

The Revenue Leadership Team (RLT) is the executive leadership team of the Oregon Department of Revenue. RLT is a forum for communication and consensus-based, department-wide decision making based on our mission and vision. The RLT scope includes strategic planning, resource prioritization, strategic communications planning, data governance, and cross-agency operations, policy, and planning.

Betsy Imholt, Director
Satish Upadhyay, Deputy Director
Bram Ekstrand, Property Tax Division Administrator
Deanna Mack, Collection Division Administrator
Jay Messenger, Internal Controls Officer
Joanna Robert, Communications Director
Kathy Terman, Chief Information Officer
Katie Lolley, Business Division Administrator
Katie Thiel, Human Resources Director
Marjorie Taylor, Legislative Director
Megan Denison, Personal Tax and Compliance Division Administrator
Stefan Hamlin, Chief Financial Officer
Timothy Fitzgerald, Research Director

*2023 data is provisional and may fluctuate due to the nature of the data.

**2021-2023 biennium data.

STRATEGIC GOALS

The 2022-2027 Oregon Department of Revenue Strategic Plan, Oregon Counts on Us, maps out a course of action for the department that commits to racial equity, improves customers' experience, supports employees, and leverages data. The department is committed to working with customers, partners, and local communities across Oregon to fulfill the department's mission and vision.

2022-2027 Strategic Plan: Priorities and Goals

The 2022-2027 Strategic Plan priorities and goals include:

Racial Equity: Adapt the culture, modify practices, and adjust infrastructure to ensure dignity and inclusion for all.

- Create and implement a Racial Equity Plan.
- Create and use Racial Equity Impact Statements.

Our Customers: Make it simpler for customers to work with the department.

- Upgrade to modern call center and phone systems.
- Improve online services.
- Improve website features and functionality.
- Improve the quality of correspondence.
- Accept all payments for all programs regardless of a customer's access point.

Our Employees: Train and prepare the workforce for the future.

- Enhance employee training.
- Ensure new managers have the tools they need to succeed.
- Facilitate knowledge transfer and cross-training.

Our Data: Enhance data access and use.

- Improve data literacy.
- Develop data governance.
- Create and execute a data strategy.

The department created an action plan consisting of seven projects to achieve these priorities and goals.

2023 Strategic Accomplishments

During 2023, Strategic Plan project managers and their project teams worked on completing tasks towards executing each of the seven projects. Highlights of the accomplishments that were completed toward the goals are listed below.

Project 1: Racial Equity Plan

- After adopting Revenue’s Racial Equity Plan in January, the department has been working towards supporting the strategies and actions in the plan. Please see page 18 for a summary of the progress that has been made over the last year on the Racial Equity Plan.

Project 2: Racial Equity Impact Statement

- The department is using racial Equity Impact Statements to aide in the development of department budgets and administrative rules.

Project 3: Customer Experience Improvement Program

- The department conducted a review of ways to modernize its call centers and provided a consultant's recommendations report to the Oregon Legislature, as required.
- Established the Customer Experience Center of Excellence (CxCOE) to help modernize and enhance the agency’s customer call centers and improve customer experience. Hired a CxCOE director and a call center strategist.

Project 4: Correspondence and Letters

- A cross-agency project team reviewed and updated 11 letters, shared the letters with external partners for feedback, incorporated the feedback, and configured the letters into the tax processing system to be sent to taxpayers, registered businesses, and senior and disabled individuals who participate in the property tax deferral program.
- The project is using this first group of letters as a base for future letter updates.

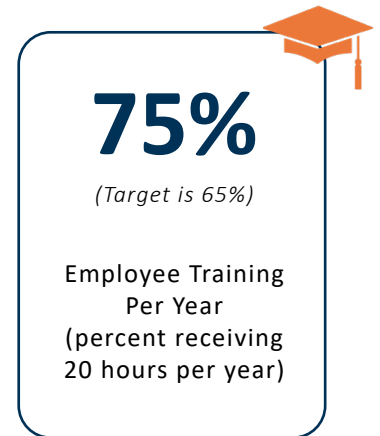
Project 5: One Stop Shopping for Payments

- Collection Division submitted the project request to make changes to GenTax, the department’s processing and accounting system, to allow for a single payment and payment plan for tax and non-tax debt. Collections provided the initial requirements on the expected outcome of the project request.



Project 6: Enhancing Employee Training

- A cross-agency project team created a training list per position on the department's intranet.
- Procured LinkedIn Learning training and ITBOM (diversity, equity, and inclusion) training and posted them on the intranet for all employees.
- Each division created onboarding plans and checklists for new employees.
- Created and launched first phase of a mentorship program.
- Completed a toolkit for new and front-line managers.
- Created a list of critical positions.
- Updated procedures and workflows for areas of unique knowledge or experience in the agency.
- Created cross-training and succession plan for highly technical positions.
- Created a Succession Plan and submitted it to the Oregon Department of Administrative Services (DAS).



Project 7: Data Literacy, Governance, and Strategy

- The department identified and made available data analytics training for analysts. Developed and submitted an open data plan and data inventory to DAS. Incorporated data governance into the department's executive leadership charter.

Strategic Plan Update

In March 2023, the department kicked off its strategic plan goal update in accordance with the Strategic Plan's monitoring and evaluating schedule. The purpose of the update was to review and assess the department's progress towards completing the current goals and identify goal updates under the current priorities.

To begin the process of updating the strategic goals, the department completed an environmental scan. The environmental scan allowed the department to identify the trends and occurrences in its internal and external environment that influence it, currently and in the future. The environmental scan consisted of several workshops and surveys to learn from external partners, department leadership and employees. From there, the department's executive leadership took that information and used it to help update the department's strategic goals.

This resulted in the updated [2022-2027 Strategic Plan](#) which includes the adopted strategic goal updates. The updated plan also includes an appendix that provides information on what was completed under each of the original strategic goals.

Racial Equity Plan Progress

Fulfilling the department's mission of together collecting the revenue Oregon counts on requires the department to recognize, address, and eliminate institutional racism and discrimination. The department is committed to continuously addressing equity and racism and creating an inclusive environment for all employees and customers.

Newly adopted at the beginning of this year, the Oregon Department of Revenue's 2023-2027 Racial Equity Plan incorporates the 10 strategies laid out below in the State of Oregon's Diversity, Equity, and Inclusion (DEI) Action Plan and details the actions the department will take to apply those strategies over the next five years.

1. Agency Specific Racial Equity Plan
2. Agency Diversity, Equity, and Inclusion Infrastructure
3. Inclusive Communications
4. Community Engagement
5. Disaggregated Data as a Lever for Change
6. Equitable Budget, Inclusive Budget Process, and Investing in Target Communities
7. Contract Equity and Improving Agency Procurement Processes
8. Diversifying the Workforce and Creating an Inclusive Workplace
9. No tolerance for Racism, Hate, and Discrimination
10. Urgency, Transparency, and Accountability in All Operations



During this year, the department worked toward progress on each of the strategies in the plan. Highlights of that progress are shared below.



Organized the Revenue Committee on Diversity and Inclusion and drafted a charter to guide the committee's work. Committee meetings to start in the beginning of 2024.



Created a YouTube channel to communicate through videos and share "How To" tutorials on tax processes. Created a Facebook channel to communicate and engage with customers.



Hired a community engagement specialist to engage with community members and culturally specific community-based organizations.



Helped community-based organizations understand how to access services for their clients or community members by hosting community engagement events.



Provided translation services, as needed, to customers. Translated information about the new Oregon Kids Credit for low-income families into 17 languages and distributed to community-based organizations and other agencies.



Reviewed and improved the Oregon Department of Revenue's external website navigation, level of program information provided, and program contact information. Significantly improved external website accessibility.



Kicked off a project to prepare to collect customers' voluntarily provided race and ethnicity data, authorized by the Oregon Legislature in Senate Bill 1 (2023).



Created a feedback loop so information coming from communities is documented, shared with DOR leadership, and addressed.



Updated procurement practices:

- o For every department-run solicitation (small, intermediate, sole source and special procurements), the department's procurement office will find COBID vendors in Business Oregon's database and invite them personally to bid.
- o The department's procurement office ensures that all procurement documents have a Diversity, Equity, and Inclusion (DEI) statement.



Tracked, measured, and reported changes in the demographics of department employees.



Ensured there are structures in place to provide all staff with safe space to communicate concerns or ideas related to equity.



Ensured there are written and followed internal process for responding to acts of racial discrimination toward department staff, with zero tolerance for hostility, macro or micro.

GOVERNOR'S EXPECTATIONS

In January, Governor Kotek established expectations for state agencies to create standard systems of agency reporting so the Governor can look across the entire enterprise of state government and understand how agencies are doing. Below are the expectations that were set and the Oregon Department of Revenue's status.

1. Perform employee quarterly check-ins.
 - ✓ The department had a 100 percent success rate of performing employee quarterly check-ins.
2. Conduct an employee engagement survey once per year.
 - ✓ The department conducted an employee engagement survey in August 2023.
3. Update agency strategic plan following an enterprise-wide standard format and align with Governor Kotek's goals.
 - ✓ During 2023, the department updated its strategic plan utilizing feedback from customers, external partners, and internal employees. The updated strategic plan can be found in the appendix of this report.
4. Develop an IT strategic plan aligned with statewide goals.
 - ✓ The department's IT strategic plan was completed and submitted to DAS at the end of October.
5. Develop an agency succession plan.
 - ✓ The department has developed a succession plan and it was approved by DAS.



6. Adopt an agency diversity, equity, and inclusion plan.
 - ✓ In January, the department adopted the agency's first Racial Equity Plan which incorporates the 10 strategies laid out in the State of Oregon's Diversity, Equity, and Inclusion Action Plan.
7. Annually update a continuity of operations plan.
 - ✓ The department submitted an updated continuity of operations plan by the September 2023 deadline.
8. Keep the average time to fill vacancies below 50 days.
 - ✓ The department's average number of days to fill vacancies was 44 days.
9. Keep the vacancy rate below 12 percent.
 - ✓ The department's vacancy rate for 2023 was 4.27 percent.
10. Report semi-annually on progress to implement audit recommendations.
 - ✓ The department submitted its first report in November 2023. For the requested reporting period January 1 – October 31, 2023, there were 49 audit recommendations. Twenty-four of these recommendations have been implemented, 19 are on track for timely completion, two closed as agency disagreed, and four are overdue.
11. Ensure all new employees participate in new employee orientation within 60 days of hire.
 - ✓ 97 percent of new Revenue employees participated in new employee orientation within 60 days of hire.
12. Ensure all new state employees participate in DAS' customer service training within 60 days of hire once it is developed.
 - ✓ 97 percent of new Revenue employees participated in DAS' customer service training within 60 days of hire.
13. Ensure all new employees participate in Uplift Oregon's benefits workshop within 30 days of hire.
 - ✓ 100 percent of new Revenue employees participated in Uplift Oregon's benefits workshop within 30 days of hire.
14. Ensure new managers complete the introductory manager training program within three months of starting their new management position.
 - ✓ 100 percent of new Revenue managers completed the introductory manager training program within three months of starting their new management position.
15. Complete a director 360-performance review every two years.
 - ✓ The department is on track for December 2025.

DIVISIONS AND SECTIONS

Administration Division

The Administration Division includes the Director's Office, Financial Services, Communications, Human Resources, Internal Audit, Research, and Internal Controls Office. Core functions include department leadership, central administration, legislative coordination, public outreach, and performance management functions. Effective management of this program supports the department's staff in providing core business program delivery and customer assistance. Within the Administration Division is also the separate and distinct Office of the Taxpayer Advocate, which is referred to beginning on page 9 of this report.

Director's Office

The Director's Office provides leadership and direction for the department's programs and divisions. The director, deputy director, executive support staff, legislative policy, rulemaking, operations, and taxpayer advocate office reside in the Director's Office.

Accomplishments

- Created the Customer Experience Center of Excellence to improve operations and technology at agency contact centers.
- Filed 50 administrative rules with a 2023 effective date.
- Revised or repealed 45 overdue policies and currently have 41 policies in review across the agency. The list of overdue policies has gone from 189 to 144 since August 2023. This is in addition to the many new policies that have been adopted.
- Completed drafting a revised agency-specific special retention schedule to set minimum and maximum retention periods and is currently under review with Secretary of State.
- Partnered with OLCC (Oregon Liquor and Cannabis Commission) to require marijuana retailers obtain proof of tax compliance from Revenue prior to obtaining or renewing a license to sell marijuana in the state of Oregon.
- Created online tools to support improvement with human resource services, department onboarding, payroll, creating desk procedures, and process mapping.

'23 Statistics



Published DOR's first annual report to reflect on 2022



8 process improvement workshops completed

152

department processes mapped



58% employee engagement
(Target is 55%)

Financial Services

Financial Services provides accounting, budget, facility management, and procurement services to the department. The division manages the collection and distribution of funds from the department’s 63 tax and fee programs, the monitoring and payment of department expenditures, the collection of administrative costs, the creation and maintenance of the department’s budget, the management of its facilities, and the procurement of goods and services.

DID YOU KNOW?

GenTax is the department's major tax processing system

98% of revenue transfers were timely

99% of revenue transfers were accurate

Accomplishments

- Achieved successful implementation of OregonBuys as the system of record for procurement transactions.
- Completed several large contract renewals including FAST Enterprises (GenTax) to ensure continued operations.
- Streamlined Accounts Payable processes for entries and travel submissions to meet customer service goals.
- Completed phase one of the cost accounting modification project.
- Partnered with DAS Facilities to design and complete security updates within the processing and payment center and update private conference rooms to meet with customers in and out of tax season.
- Started the second phase of a project to automate the agency’s financial reporting, fund distribution, and financial reconciliation functions for over 60 revenue streams.

Communications


Communications provides guidance and expertise to assist business areas in communicating with taxpayers, community members, and external partners. The unit provides public affairs and web services to communicate information to the public.




Accomplishments


- The department launched its new and improved department website as part of the ongoing efforts to create a clear and easy experience for customers.
- The department launched a Facebook account, adding the social media channel in addition to X, LinkedIn, and YouTube.




'23 Statistics

 <p>1.65M users accessing website</p>	 <p>241,202 email subscribers</p>	 <p>13.3 M news release audience reach</p>
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FACEBOOK 

-  Created Sept. 2023
-  **188** total followers
-  **12,701** post reach

LINKEDIN 

-  **122** new followers
-  **1,446** total followers
-  **40,769** post impressions

YOUTUBE 

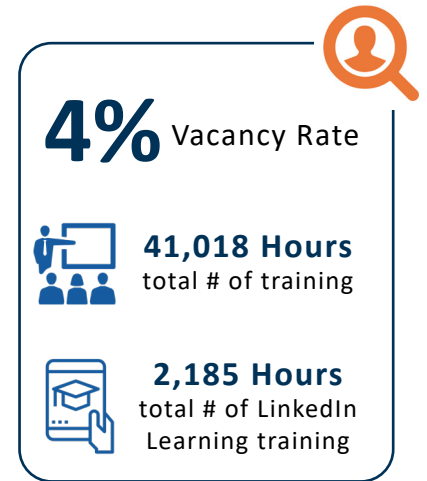
-  **13** videos posted
-  **527** total subscribers
-  **61,828** views

Human Resources

Human Resources provides general oversight of the department's relationship with its more than 1,000 employees. Specific responsibilities include the recruitment and retention of skilled employees, management of personnel issues, administration of employee benefits, and the coordination of labor relations for the department.

Accomplishments

- Held two career fairs in rural Oregon, one in Burns and one in Ontario. Participated in three virtual career events, coordinated participation of agency employees in two additional events, and participated in a Veterans' Stand Down event.
- Improved efficiency in recruiting new employees. Averaged 44 days to fill vacant positions, exceeding the Governor's goal of 50 days by six days.
- Recruited and onboarded 214 employees. Recruited 43 new seasonal employees; onboarded 95 seasonal employees.



Internal Audit

Internal Audit provides independent, objective assurance that the internal control framework is operating according to management intent, as well as consulting services to help the organization accomplish its objectives. Internal Audit's systematic, evidence-based approach brings transparency to department operations and public funds expenditures, as well as accountability for achieving the agency's mission and policy objectives. Internal Audit recommendations drive improvements in the department's operations, workforce management, policy coverage, and tools, which in turn reduces the overall risk to achieving the department's mission.

Accomplishments

- Completed eight audits on topics spanning governance, emergency preparedness, contract management, and training.
- Continued to operate in 2023 under the direction of a chartered audit committee made up of members with expertise in the finance and audit fields.
- Developed the department's first Internal Audit procedures manual documenting standardized structure and processes to use for internal audit decision making, accountability, control and quality in internal audit workflows and deliverables.



Research

The purpose of the Research Section is to inform tax policy development and public discourse as well as contribute to the enhancement of internal data analytical capacity. The Research Section is composed of economists and research analysts who produce descriptive information about the department's tax programs, conduct analysis relating to the revenue and distributional effects of actual or proposed changes in law, and consider the impact of proposed changes on the department's administrative activities. The section participates in state revenue forecasting and tax policy analysis, working closely with the Office of Economic Analysis and the Legislative Revenue Office.

Accomplishments

- Co-lead conversations on agency-wide reporting standards.
- Pilot-tested posting aggregated tax information to data.Oregon.gov.
- Updated Oregon reporting of state revenue information to U.S. Census Bureau.



Compiled and published four complex reports describing Oregon's major tax programs



Coordinated an update to the inventory of all data stewarded by the department



Provided consultation and reporting to the Office of Economic Analysis on the kicker



Grew the Data Analyst Community of practice



Internal Controls Office

The Internal Controls Office (ICO) monitors and promotes the department's compliance with legal requirements and standards and works to mitigate cybersecurity and operational risks. The ICO is also responsible for business continuity planning and administration. The ICO includes the Agency Compliance, Agency Risk Management, and Resiliency programs.

Accomplishments

- Completed extensive update of the agency's continuity of operations plan to meet the Governor's expectation and promote the resiliency of department operations in the event of an emergency.
- Implemented and completed new IRS Safeguard Security Report and the incorporation of 48 new control questions.
- Developed a comprehensive plan to assess compliance with information technology security standards applicable to the department which has begun and will continue over a multi-year period.
- Operationalized the OR-Alert emergency messaging system at the department in conjunction with IT which included the development of messaging protocols and processes, extensive employee outreach, and successful agencywide testing.
- Enhanced physical security posture at Revenue Building through exterior environmental changes, access control refinement, and process improvement.
- Revised the department's risk management approach and conducted assessment to capture agencywide risks in the redesigned risk register for use in risk tracking, analysis, reporting, and monitoring.



100%

of employees completed ICO training

Business Division

The Business Division administers tax, fee, and licensure programs to which large and small businesses are subject. The division is responsible for 34 revenue streams that range from Personal Income Tax Withholding to Corporation Income Tax to transient lodging taxes and administers many local governments tax programs. The division also works diligently to provide excellent service to taxpayers to enable them to comply with the various tax laws in an efficient manner.

Withholding and Payroll Tax Section

The Withholding, Other Taxes and Fees Section is responsible for the administration of multiple programs including Personal Income Tax Withholding, Statewide Transit Tax, Lane and TriMet Transit Payroll Taxes, State and Local Marijuana Retail Tax, and Cigarette, Psilocybin, and Tobacco taxes, as well as Tobacco and Kratom Registration. The section is also responsible for collecting payments from employers for unemployment insurance, paid leave, and worker's benefit fund programs that are administered by other agencies.

Oregon Special Business Programs Section

The Oregon Special Business Programs Section is responsible for the administration of taxes and fees such as, Corporate Activity Tax, State and Local Transient Lodging Tax, Emergency Communications Tax (E-911), Coordinated Crisis Services Tax (E-988), Petroleum Load Fee, Amusement Device Tax, Hazardous Substance Possession Fee, Vehicle Privilege Tax, Vehicle Use Tax, Bicycle Excise Tax, Heavy Equipment Rental Tax, Loaded Tank Railroad Car Fee, and the Criminal Fines Assessment program. This section is also responsible for auditing the tobacco and marijuana tax programs.

Corporation and Estate Section

The Corporation and Estate Section is responsible for administering the Corporation Excise and Income Taxes, Estate Transfer Tax, Fiduciary Income Tax, and TriMet and Lane Self-Employment Tax programs.

Accomplishments

- Prepared the new Loaded Tank Railroad Car fee program to begin collection in 2024.
- Began assisting Spanish-speaking employers in Spanish.
- Implemented quarterly training for new employers both virtual and in-person.
- Along with six other agencies and boards, delivered the Interagency Compliance Network Report to the 2023 Legislature.
- Gained responsibility for maintaining the Oregon Business Registry, the Combined Employer Registration form process and change portals from the Secretary of State.
- Created educational "how to" videos to further educate and assist employers for registration and payroll tax filing.
- Began accepting the Multistate Power of Attorney form which allows taxpayers who need representation in multiple states to fill out one form.
- Improved efficiency by streamlining operations across several different tax programs.

'23 Statistics

5,919

completed audits and inspections or other compliance actions

95%

compliance with W-2 and 1099 filings for tax year 2022



Attended **113** outreach events

'23 Call Wait Time



5.40

minutes was the average time callers waited to speak with Business staff
(Target is <5min.)

Collection Division

The Collection Division has program responsibility for the collection of delinquent debt owed to the Department of Revenue or other public agencies. The division supports collection of past-due debt through letters, education, face-to-face contact, online interactions through Revenue Online, the Collection Division call center, as well as establishing payment plans and enforced collections such as garnishments and seizures.

Tax Collection Section

The Tax Collection section is responsible for collecting delinquent taxes from businesses and individuals for 41 tax and fee programs the department administers. Collection activity occurs when there are unpaid taxes or fees resulting from a taxpayer filing a return without full payment, assessments based on processing or audit adjustments, or filing enforcement activity.

Recovery Services Section

The Recovery Services section achieves maximum recovery of debts owed to other State of Oregon agencies and local governments and manages the state's interest in bankruptcy court proceedings while providing excellent customer service. The department redistributes revenues collected back to the public entity, as well as contracts with private collection firms to assist the department in collecting debts on behalf of the State of Oregon.

Operations, Policy, and Systems Administration Section

The Operations, Policy and Systems section is responsible for division data analysis and metrics, policy development (legislation and administrative rules), appeals, division training, and systems support. The section also supports the work of the Collection Division through advanced collections activities and resolving constituent issues.

Accomplishments

- Began posting information on agency website for those that owe more than \$50,000 in unpaid taxes.
- Streamlined the garnishment process to improve efficiency.
- Conducted an independent review of its operational alignment. Consolidated guidance for consistency.
- Refreshed the division's strategic plan for 2024-2025.
- Expanded and improved recruiting outreach resulting in 59 new hires.

FY '23 Statistics

\$211M

collected in
Liquidated and
Delinquent Tax Debt

\$61M

collected in Other
Agency Debt



'23 Call Wait Time



1.53

minutes was the average
time callers waited to speak
with Collection staff
(Target is <1min.)

4.4%

of calls ended before
being connected to
Collection staff
(Target is <2%)

Information Technology Services Division

Information Technology Services Division is the department's resource in Information Technology, forms and publication design, and mail, tax return, and payment processing. The division provides the leadership and expertise in Information Technology for computer solutions, knowledge, and support. It ensures clear, accurate, and taxpayer friendly forms and publications are provided to Oregon's taxpayers. Additionally, the division is the department's mail and tax return and payment processing section, leveraging technology for efficient data capture.

Application Services

Application Services develops and maintains software applications used by the Department of Revenue. It is organized into three areas: the project management office (PMO); New Development; and Operations. From requirements gathering to development to operations to decommissioning, Application Services uses the Software Development Lifecycle (SDLC) to ensure all applications meet the needs of customers.

Support Services

Support Services is tasked with supporting the department with its computer and telephone related issues. Support Services consists of the IT Service Desk, Desktop Engineering, Identity and Access Management, Telecom, and Software Licensing.

Engineering Services

Engineering Services builds, supports, and maintains the computer systems that provide the necessary information to manage and control the business functions of the department. This includes monitoring systems, systems administration functions, and testing services.

Processing Center

The Processing Center processes the department's mail, including all paper tax returns and check payments. The section is made up of seven units that ensure more than 400,000 paper tax returns are processed and \$22 billion in tax payments are banked each year.

Forms & Publications

The Forms & Publications team ensures that clear, accurate, and taxpayer friendly forms and publications are provided to Oregon's taxpayers. It provides leadership and expertise in all areas of forms and publications design, development, maintenance, publishing, and printing.

Accomplishments

- Completed modernization project for part of the property tax system and launched the final phase for the system.
- Moved the Business Identification Number (BIN) system from the Secretary of State's office to DOR's online system.
- Established a system for kratom processors to register with the department.
- Completed a payment interface with the Oregon Employment Department so that users filing their Form OQ Oregon Quarterly Tax Report on Frances Online can be directed to Revenue Online to make their payment.
- Built the IT system to administer the Loaded Tank Railroad Car (LTRC) program.
- Completed programming to administer a new tax credit for agricultural employers who pay overtime.
- Created IT strategic plan, submitted it to DAS per the Governor's expectations.
- Implemented and tested emergency payment processing plan.
- Implemented new Service Desk ticketing and management system.

'23 Statistics



100%

of projects completed on budget and meeting scope objectives

85%

of projects closed on time

Property Tax Division

The Property Tax Division oversees the statewide property tax system for Oregon’s 36 counties as well as administers 18 programs. Though counties directly collect the taxes, the Property Tax Division plays a large administrative role in helping counties evaluate and calculate property taxes.

Support, Assistance, and Oversight Section

The Support, Assistance, and Oversight (SAO) Section makes property appraisal standards more equitable and uniform, sets statewide methods of assessment, monitors programs, provides training to county and department staff, evaluates county performance, and offers direct assistance to counties that do not have the tools or personnel to calculate their own property taxes. The section also administers the CAFFA grant program, helping to fund county Assessment and Taxation functions, as well as the department’s valuation of industrial and centrally assessed companies

Forestland: The Forestland Program within the division has three functions:

- Establishing the assessed value for approximately 8.1 million acres of forestland for a statewide assessed value of about \$2.5 billion; the program administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax programs.
- Determining the productivity classes of western Oregon forestlands, which are used for property tax values.
- Providing assistance to the counties identifying owners with 5,000 or more acres of forestland and providing general Forestland Program guidance

Cadastral Information Systems: The Cadastral Information Systems unit sets mapping standards for county assessment maps, maintains and updates maps for nine counties, and reviews and approves taxing district boundary change data. The unit also administers the Oregon Map (ORMAP) Project, which supports developing a seamless statewide digital tax lot base map.

Senior Citizens Property Tax Deferral: This program provides seniors and people with disabilities a means to have their property taxes paid by the state, allowing them to remain in their homes. The taxes are repaid to the program when the property sells, allowing this program to be self-funded and sustainable.

Valuation Section

The Valuation Section determines the real-market value for two main property types: state-appraised industrial properties (processing or manufacturing activities) and centrally assessed companies (companies operating in Oregon and other states, including airlines, utilities, railroads, and telecommunications).

Accomplishments

- Delivered 23 assessment and taxation, and 12 local budget law training classes.
- Oversaw 114 online appraiser examinations.
- Completed over 650 taxing district boundary changes. Billed contracting counties 1,576 hours for map maintenance work.
- Integration of the Central Assessment appraisal program into GenTax allowing 506 centrally assessed taxpayers to now file their Annual Statements through Revenue Online (ROL).
- Launched ELVIS phase 2 modernization project.

'23 Highlights

 **3,800**

senior and disabled persons helped and able to remain in their homes

2,300+

participants participated in Property Tax trainings

 **4,928**

requests responded to for guidance from counties and local taxing districts
(45% increase)



Personal Tax and Compliance Division

The Personal Tax and Compliance Division is responsible for managing the state's Personal Income Tax program, which accounts for \$19 billion per biennium in revenue for the General Fund. Additionally, the division is responsible for managing the state's partnership minimum tax program, pass-through entity elective tax program, and statewide transit individual program. The division focuses on improving and sustaining the voluntary tax system through policy development, providing tax forms, return processing, enforcement, and customer service.

Compliance Section

The Compliance Section includes audit and regional field offices. This section helps taxpayers to be in tax compliance through customer service, tax help, and auditing tax returns. Tax compliance includes adhering to deadlines for filing and payments, reporting complete and accurate information, and keeping the required documents and recordkeeping.

Program Services Section

Program Services Section manages the Personal Income Tax program by providing customer service in the department's call center and payment center, updating forms, publications, and website content; maintaining the return processing systems; detecting fraud and protecting refunds; correcting errors as returns are processed; assisting and billing non-filers; supporting legislative and department policy development; resolving appeals; and informing program changes through data management and process review.

Accomplishments

- Implemented a new tax credit for agricultural employers.
- Held outreach events throughout Oregon, including county fairs and taxpayer events.
- Partnered with Oregon Youth Authority to help youth in custody prepare their tax returns by guiding them step-by-step through the process.
- Created and distributed outreach materials for the new Oregon Kids Credit in 17 languages.
- Developed and tested a new direct file method for personal income tax returns.
- Over 2,000 taxpayers claimed the Oregon Earned Income credit that was newly offered for Individual Taxpayer Identification Number (ITIN) filers with an average claim of over \$250.
- Answered over 200,000 calls in the Taxpayer Services Unit.

'23 Statistics

PASS-THROUGH
ENTITY ELECTIVE
TAX

17,000

returns processed in
the program's first
year

\$40M

in fraud stopped for
Personal Income Tax



200,000

taxpayers claimed the
Oregon Earned Income
credit

FY 2023 REVENUES

The Department of Revenue administers revenue streams that support bringing in money for Oregon and directly contributes to paying for public services. See below for the FY 2023 net revenue receipts for each tax program serviced.

Revenue	FY 22	FY 23	% Change
Amusement Device Tax	\$ 3,132,859.00	\$ 4,209,350.00	34.4%
Assessment and Taxation Map Maintenance	\$ 106,566.00	\$ 99,984.00	-6.2%
Bicycle Excise Tax	\$ 852,057.00	\$ 1,155,581.00	35.6%
Charitable Check-off	\$ 2,571,049.00	\$ 1,683,615.00	-34.5%
Cigarette Tax	\$ 361,208,277.00	\$ 328,216,544.00	-9.1%
Collection of Other Governments' Accounts	\$ 59,624,066.00	\$ 57,587,840.00	-3.4%
College Opportunity Fund	\$ 13,305,926.00	\$ 13,193,436.00	-0.8%
Corporate Activity Tax	\$ 1,216,537,645.00	\$ 1,338,528,887.00	10.0%
Corporation Excise Tax	\$ 1,539,051,993.00	\$ 1,605,166,146.00	4.3%
County Assessment Function Funding Assistance Program (CAFFA)	\$ 22,315,741.00	\$ 16,447,355.00	-26.3%
Criminal Fines and Assessments	\$ 49,730,216.00	\$ 48,416,445.00	-2.6%
Emergency Communications Tax (E-911)	\$ 78,160,977.00	\$ 79,416,977.00	1.6%
Estate Transfer Tax	\$ 325,468,168.00	\$ 297,572,322.00	-8.6%
Forest Products Harvest Tax	\$ 15,311,697.00	\$ 18,779,663.00	22.6%
Greenlight Oregon Labor Rebate Fund	\$ 4,914,494.00	\$ 5,853,293.00	19.1%
Hazardous Substance Possession Fee	\$ 3,068,307.00	\$ 3,199,770.00	4.3%
Heavy Equipment Rental Tax (HERT)	\$ 7,255,748.00	\$ 7,663,111.00	5.6%
Industrial Site Readiness Program	\$ 4,543,389.00	\$ 4,155,667.00	-8.5%
Kicker Refund Donation	\$ 1,083,204.00	\$ 304,521.00	-71.9%
Kratom	\$ -	\$ 9,660.00	-
Lane County Transit District Payroll Tax	\$ 46,377,934.00	\$ 49,483,733.00	6.7%
Lane County Transit District Self-Employment Tax	\$ 2,403,222.00	\$ 2,577,295.00	7.2%
Local Transient Lodging Tax	\$ 3,345,720.00	\$ 19,084,637.00	470.4%
Multi State Tax Commission	\$ 13,993,264.00	\$ 1,479,943.00	-89.4%
Mutual and Cooperative Electric Distribution Systems Tax (Electric Coops)	\$ 11,533,748.00	\$ 12,613,105.00	9.4%
Nonprofit Homes	\$ 1,740,254.00	\$ 1,731,726.00	-0.5%
Oregon Housing	\$ 52,310,570.00	\$ 31,207,129.00	-40.3%
Oregon Production Investment Fund	\$ 18,621,378.00	\$ 18,746,052.00	0.7%
ORMap	\$ 921,564.00	\$ 567,084.00	-38.5%
Paid Leave Oregon	\$ -	\$ 237,200,063.00	-
Personal Income Tax	\$ 2,471,424,184.00	\$ 2,768,320,303.00	12.0%
Personal Income Tax Withholding	\$ 9,977,087,858.00	\$ 10,377,414,059.00	4.0%
Petroleum Load Fee	\$ 3,082,860.00	\$ 3,011,805.00	-2.3%
Political Contributions	\$ 27,108.00	\$ 22,110.00	-18.4%
Private Rail Car Tax	\$ 258,515.00	\$ 247,753.00	-4.2%
Senior and Disabled Citizen Property Tax Deferral Program	\$ 20,009,871.00	\$ 17,082,890.00	-14.6%
Small Tract Severance Tax - Western	\$ 505,130.00	\$ 699,051.00	38.4%
Small Tract Severance Tax - Eastern	\$ 5,907.00	\$ 8,056.00	36.4%
State Marijuana Retail Tax	\$ 197,448,965.00	\$ 164,470,457.00	-16.7%
State Transient Lodging Tax	\$ 37,734,126.00	\$ 41,638,062.00	10.3%
Statewide Transit Tax	\$ 122,057,020.00	\$ 132,688,225.00	8.7%
Strategic Investment Program (SIP)	\$ 16,779,863.00	\$ 17,388,527.00	3.6%
Tobacco Licensing Program	\$ 2,445,784.00	\$ 2,587,482.00	5.8%
Tobacco Products Tax	\$ 92,558,528.00	\$ 87,462,756.00	-5.5%
TriMet Transit District Payroll Tax	\$ 431,757,046.00	\$ 458,710,449.00	6.2%
TriMet Transit District Self-Employment Tax	\$ 19,042,813.00	\$ 18,677,355.00	-1.9%
Unemployment Insurance Tax	\$ 1,255,332,850.00	\$ 1,197,515,608.00	-4.6%
Vehicle Privilege Tax	\$ 33,211,475.00	\$ 34,001,430.00	2.4%
Vehicle Use Tax	\$ 9,053,819.00	\$ 9,449,096.00	4.4%
Workers Compensation	\$ 68,614,047.00	\$ 71,573,503.00	4.3%
Misc. Receipts	\$ 6,208,167.00	\$ 4,486,794.00	-27.7%
TOTAL:	\$ 18,624,135,969.00	\$ 19,613,806,705.00	5.3%

Data as of 1/29/2024

Net receipts is the sum of any Payables and receipts minus any refunds and minus any refunds.

* Miscellaneous Receipts includes Long Term Enterprise Zones, Oil and Gas Production, State Reciprocal Program, State Intercept Levy Program, Western Oregon Privilege Tax, East Oregon Privilege Tax, Cigarette Floor Tax, College Opportunity Fund Auction Admin Revenue, and Oregon Production Investment Fund Auction Admin Revenue.

LEGISLATIVE DIGEST

The following is a list of key legislative bills that were approved in 2023 that impact the Oregon Department of Revenue and its customers. For a complete summary of the legislative bills that impacted the Oregon Department of Revenue, please see the department's [2023 Legislative Summary](#).

Senate Bills

Senate Bills (SB)	Description and Impact
<p>SB 1 (2023) Self-Identified Race and Ethnicity Identifiers</p>	<p>SB 1 requires the department to include a form for taxpayers to voluntarily report their self-identified race and ethnicity beginning with the 2024 tax year returns. The data will be restricted and only used by authorized staff for analysis of revenue policy, development of racial impact statements, analysis of proposed administrative rules and budget requests, and in response to requests from the Legislative Assembly. Software providers and tax professionals are limited to using this data for preparation and filing of tax returns. The department is required to annually report on the development and implementation of the data collection and sharing to the Legislature beginning in 2024.</p>
<p>SB 205 (2023) Sharing Data with Employment Department for Fraud Prevention</p>	<p>SB 205 allows the Department of Revenue and the Employment Department to share data when fraud or identity theft is identified. Fraud attempts are continuing to increase in the tax and benefits systems. When the department identifies personal income tax refund fraud, it may also identify unemployment benefit fraud. When the Oregon Employment Department (OED) identifies fraud or identity theft in their work, it may involve income tax refund fraud. Statute previously prevented disclosure of confidential information with agency partners. This collaboration will protect state assets.</p>
<p>SB 498 (2023) Estate Tax Exclusion of Farm, Forestry or Fishing Business from Taxable Estate</p>	<p>SB 498 establishes an exclusion of up to \$15 million of property value from estate tax for transfers of natural resource property to family members continuing at least 75 percent material participation in a natural resource business. The subject property must have been owned by the decedent for five years prior to death and it must continue to be owned by family members for five years after death. The exclusion may be claimed for estates of decedents dying on or after July 1, 2023, instead of the existing tax credit for natural resource property.</p>
<p>SB 5506 (2023) Various Budget Adjustments</p>	<p>SB 5506 authorizes payment of bonds for ELVIS (Electronic Valuation Information System).</p>

House Bills

House Bills (HB)	Description and Impact
<p>HB 2009 (2023) Economic Development Omnibus Bill Research & Development Credit, Enterprise Zones, and Strategic Investment Programs</p>	<p>HB 2009, an economic development omnibus bill, creates an income tax credit for research and development activities in Oregon that are essential to the semiconductor industry and performed by a qualified semiconductor company in tax years 2024 through 2029. A portion of the maximum \$4 million tax credit, based on the federal research activities income tax credit, is refundable when the company employs fewer than 3,000 employees in Oregon; any non-refundable tax credit remaining may be carried forward up to five years. A one-time registration in 2023 is required to claim the tax credit for tax year 2024.</p>
<p>HB 2071 (2023) Income Tax Credit Omnibus Bill</p>	<p>HB 2071 extends sunset dates for a variety of income tax credits. Expands tax credit eligibility for certain programs. Establishes a tax credit for certain sales of publicly supported housing. Provisions of SB 130, SB 131, SB 132, SB 155, HB 2076, HB 2077, HB 2078, HB 2092, HB 2305, HB 2465, and HB 2653 were included in this bill.</p>
<p>HB 2073 (2023) Corporate Activity Tax Revisions</p>	<p>HB 2073, as requested by the department, clarifies when the due date for a corporate activity tax return falls on a weekend or legal holiday, including any legal holiday of the District of Columbia, the return is due on the next business day and removes the “good cause” requirement for an extension request. Additionally, beginning with tax year 2024, the cost of precious metals is excluded from a dealer’s commercial activity and the portion of agricultural commodities sold to a processor and subsequently sold out of state are excluded from commercial activity when the processor provides certification. Provisions of HB 2142 and HB 3192 were included in this bill.</p>
<p>HB 2080 (2023) Omnibus Property Tax Bill</p>	<p>HB 2080 extends sunsets of exemptions until 2030 for the following: new industrial improvements in rural areas; federal land used under permit by recreation facilities; food processing machinery and equipment; real-market value of centrally assessed properties exceeding 130 percent of the historical costs of their real and tangible property; and single-unit housing. The sunset for the exemption for the surviving spouse of a fallen public safety officer is extended until 2032.</p>
<p>HB 2083 (2023) Sunset Extension for Pass-through Entity Elective Tax (PTE-E tax)</p>	<p>HB 2083 extends the sunset for the pass-through entity elective (PTE-E) tax program and related personal income tax credit two more years. Tax year 2022 was the initial filing year for the PTE-E tax program. This program allows individual members of a pass-through entity (PTE) to fully deduct Oregon taxes paid on their federal income tax returns. Oregon taxes paid must be related to PTE income. Without the program, deductions for Oregon taxes are limited due to the Federal Tax Cuts and Jobs Act. Provisions of SB 158 were included in this bill.</p>

House Bills (HB)	Description and Impact
<p>HB 2757 (2023) Establishes 9-8-8 Tax for Statewide Coordinated Crisis System</p>	<p>HB 2757 establishes a 40-cent 9-8-8 tax which is imposed on telecommunications service and VoIP service to fund the statewide coordinated crisis system. The Collection Division will have the authority to hold certain individuals personally liable for unpaid 9-8-8 taxes owed by a business.</p>
<p>HB 2812 (2023) Subtraction for Personal Casualty</p>	<p>HB 2812 establishes an Oregon tax subtraction for personal casualty losses that occurs in Oregon, provided that the loss occurs in an area declared a disaster by the Governor. Federal law allows a personal casualty loss tax deduction to the extent it is attributable to a federally declared disaster. If the casualty occurs in a state-declared disaster, rather than a federally declared disaster, the individual has not been able to claim the casualty loss on their tax returns.</p>
<p>HB 3235 (2023) Oregon Kids Credit and Quarterly Advanced Payments</p>	<p>HB 3235 establishes the Oregon Kids Credit, which is an annual refundable tax credit of \$1,000 per eligible dependent for ages 0 to 5. This credit will first be available on the tax year 2023 income tax return.</p>
<p>HB 3440 (2023) Distribution of Foreclosure Proceeds</p>	<p>HB 3440 allows counties with population greater than 200,000 to distribute proceeds from foreclosure on tax liens through alternative means rather than proportionally to each tax district. The department will update training and manuals.</p>
<p>HB 5005 (2023) ELVIS Bonding Authority</p>	<p>HB 5005 authorizes issuing general obligation bonds to pay for ELVIS (Electronic Valuation Information System), for the industrial property phase of the project. The department will issue bonds and project managers will work with the Property Tax Division to engage a contractor to develop and deliver ELVIS Phase 2.</p>
<p>HB 5034 (2023) Department of Revenue 2023-25 Legislatively Adopted Budget</p>	<p>The 2023 Legislature approved a budget of \$232.2 million General Fund, \$181.2 million Other Funds and 1,078.61 full-time equivalent positions for DOR for the 2023-25 biennium. This budget is a 25.6 percent decrease from the 2021-23 Legislatively Approved Budget. This is primarily due to a large amount of one-time funding phasing out of the current budget, including low-income tax credits funded with pandemic-related federal resources and payments to specific counties significantly impacted by wildfire damage.</p>

PARTNERSHIPS

The Oregon Department of Revenue has a robust group of partners and customers, including individual taxpayers, people who have delinquent debt with the state, businesses, industry groups, tax professionals, community-based organizations, state and local partners, and Oregonians. We partner with others to create a clear and easy experience for our customers.

- Albertina Kerr Kid’s Crisis Care
- ALS Northwest
- American Association of Retired Persons (AARP) Oregon
- American Diabetes Association
- American Heart Association
- American Lung Association
- American Red Cross
- Asian Pacific American Network of Oregon (APANO)
- Association of Oregon Counties (AOC)
- Basic Rights Oregon
- Black American Chamber of Commerce
- Bureau of Labor and Industries (BOLI)
- Burns Paiute Tribe
- CASA Oregon
- Cascade AIDS Project
- Cascade Policy Institute
- CASH Oregon
- Causa Oregon
- Coalition of Communities of Color
- Confederated Tribes of Coos, Lower Umpqua, and Siuslaw Indians
- Confederated Tribes of Grand Ronde
- Confederated Tribes of Siletz Indians
- Confederated Tribes of the Warm Springs Reservation of Oregon
- Confederated Tribes of Umatilla Indian Reservation
- Coordinated Care Organizations
- Coquille Indian Tribe
- Council on State Taxation (COST)
- Cow Creek Band of Umpqua Tribe of Indians
- Department of Administrative Services (DAS) Chief Financial Office (CFO)
- Department of Administrative Services (DAS), Chief Financial Office (CFO) Statewide Accounts Receivable Team (SWARM)
- Department of Administrative Services (DAS), Office of Economic Analysis (OEA)
- Department of Consumer and Business Services (DCBS)
- Department of Corrections (DOC)
- Department of Environmental Quality (DEQ)
- Department of Land Conservation and Development (DLCD)
- Disability Rights Oregon
- Doernbecher Children's Hospital
- Eastern Oregon University
- El Programa Hispano Catolico
- Fairfax
- FAST Enterprises
- Federation of Tax Administrators (FTA)
- Girl Scouts of Oregon and SW Washington
- Greater Douglas United Way

- H&R Block
- Habitat for Humanity
- Higher Education Coordinating Commission (HECC)
- Hispanic Chamber of Commerce
- Immigrant and Refugee Community Organization (IRCO)
- Internal Revenue Service (IRS)
- Intuit
- Klamath Tribes
- Lane Transit District
- Latino Build
- Latino Business Alliance
- Latino Network
- League of Oregon Cities (LOC)
- Legislative Commission on Indian Services
- Legislative Fiscal Office (LFO)
- Legislative Revenue Office (LRO)
- Multistate Tax Commission (MTC)
- National Association for the Advancement of Colored People (NAACP) Albany/Corvallis Branch 1118
- National Association for the Advancement of Colored People (NAACP) Eugene/Springfield Branch 1119
- National Association for the Advancement of Colored People (NAACP) Portland Branch 1120
- National Association for the Advancement of Colored People (NAACP) Salem/Keizer Branch 1166
- National Association of Computerized Tax Processors
- National Association of Minority Contractors (NAMC) Oregon Chapter
- Native American Youth and Family Center (NAYA)
- Nonprofit Association of Oregon (NAO)
- Northwest Credit Union Association
- Northwest Gender Alliance
- Office of Rural Health
- OHSU Layton Aging and Alzheimer's Disease Center
- Oregon Arts Commission
- Oregon Association for Career and Technical Education (CTE)
- Oregon Association of Minority Entrepreneurs (OAME)
- Oregon Association of Realtors
- Oregon Association of Tax Consultants (OATC)
- Oregon Bankers Association
- Oregon Board of Tax Practitioners
- Oregon Business and Industry (OBI)
- Oregon Business Development Department (Business Oregon)
- Oregon Center for Public Policy
- Oregon Chapter of American Foundation for Suicide Prevention (AFSP)
- Oregon Coalition Against Domestic and Sexual Violence
- Oregon Coast Aquarium
- Oregon Collectors Association
- Oregon Community College Association (OCCA)
- Oregon Community Foundation
- Oregon Department of Agriculture
- Oregon Department of Aviation
- Oregon Department of Early Learning and Care
- Oregon Department of Education (ODE)
- Oregon Department of Emergency Management
- Oregon Department of Energy (ODOE)
- Oregon Department of Fish and Wildlife (ODFW)
- Oregon Department of Forestry
- Oregon Department of Geology and Mineral Industries (DOGAMI)
- Oregon Department of Human Services (DHS)
- Oregon Department of State Lands (DSL)
- Oregon Department of Transportation (ODOT)
- Oregon Department of Veterans' Affairs
- Oregon Employment Department (OED)
- Oregon Film and Video Office
- Oregon Food Bank

- Oregon Head Start Association
- Oregon Health and Science University
- Oregon Health Authority (OHA)
- Oregon Historical Society
- Oregon Housing and Community Services
- Oregon Humane Society
- Oregon Industrial Hemp Farmers Association
- Oregon Institute of Technology
- Oregon Judicial Department, Oregon Courts
- Oregon Judicial Department, Oregon Tax Court
- Oregon Latino Agenda for Action (OLAA)
- Oregon Lions Sight & Hearing Foundation
- Oregon Liquor and Cannabis Control Commission (OLCC)
- Oregon Lottery
- Oregon Military Department
- Oregon Parks and Recreation Department (OPRD)
- Oregon Public Utility Commission (PUC)
- Oregon Restaurant and Lodging Association (ORLA)
- Oregon Retailers of Cannabis Association
- Oregon Safe Schools & Communities Coalition (OSSCC)
- Oregon School Boards Association (OSBA)
- Oregon Secretary of State
- Oregon Society of Certified Public Accountants (OSCPA)
- Oregon Society of Tax Consultants (OSTC)
- Oregon Solar Energy Industries Association (OSEIA)
- Oregon State Association of County Assessors
- Oregon State Bar
- Oregon State Fire Marshal
- Oregon State Police (OSP)
- Oregon State Public Interest Research Group (OSPIRG)
- Oregon State Treasury
- Oregon State University
- Oregon Youth Authority (OYA)
- Our Children Oregon
- Pacific Northwest International Trade Association (PNITA)
- PFLAG (Parents, Families & Friends of Lesbians and Gays) Oregon Chapters
- Philippine American Chamber of Commerce of Oregon (PACCO)
- Planned Parenthood of Oregon
- Portland State University
- Professional Business Development Group
- Service Employees International Union (SEIU)
- Shriners Hospital for Children
- Small Business Legal Clinic (SBLC)
- Smart Growth Coalition
- SMART Reading
- SOLVE
- Southern Oregon University
- Special Districts Association of Oregon (SDAO)
- Special Olympics Oregon
- St. Vincent DePaul Society of Oregon
- State Library of Oregon
- State of Oregon Law Library
- Stop The Debt Trap Alliance of Oregon (STDTA)
- Surplus Line Insurers Association
- Tax Fairness Oregon
- The Nature Conservancy
- The Salvation Army
- Tillamook County United Way
- TriMet
- United Way of Central Oregon
- United Way of Clatsop County
- United Way of Columbia County
- United Way of Jackson County
- United Way of Lane County
- United Way of Linn, Benton, and Lincoln Counties
- United Way of Southwestern Oregon
- United Way of the Columbia Gorge
- United Way of the Columbia-Willamette
- United Way of the Klamath Basin
- United Way of the Mid-Willamette Valley
- University of Oregon
- Western Oregon University
- Western States Association of Tax Administrators (WSATA)

APPENDIX

[Oregon Counts on Us: Oregon Department of Revenue 2022-2027 Strategic Plan](#)

[Oregon Department of Revenue: 2023-2027 Racial Equity Plan](#)

[Oregon Department of Revenue 2022 Annual Report](#)

[DOR 2023 Regular Session Legislative Summary](#)

OREGON COUNTS ON US



Appendix C: Oregon Department of Revenue Partnerships

- American Association of Retired Persons (AARP) Oregon
- American Heart Association
- American Lung Association
- Asian Pacific American Network of Oregon (APANO)
- Association of Oregon Counties (AOC)
- Basic Rights Oregon
- Black American Chamber of Commerce
- Bureau of Labor and Industries (BOLI)
- Burns Paiute Tribe
- CASA Oregon
- Cascade Policy Institute
- CASH Oregon
- Causa Oregon
- CCO Oregon
- Coalition of Communities of Color
- Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians
- Confederated Tribes of Grand Ronde
- Confederated Tribes of Siletz
- Confederated Tribes of Umatilla Reservation
- Confederated Tribes of the Warm Springs Reservation of Oregon
- Coquille Indian Tribe
- Council on State Taxation (COST)
- Cow Creek Band of Umpqua Tribe of Indians
- Department of Administrative Services (DAS) Chief Financial Office (CFO)
- Department of Administrative Services (DAS), Chief Financial Office (CFO) Statewide Accounts Receivable Team (SWARM)
- Department of Administrative Services (DAS), Office of Economic Analysis (OEA)
- Department of Agriculture
- Department of Consumer and Business Services (DCBS)
- Department of Corrections (DOC)
- Department of Education, Early Learning Division
- Department of Education, Office of Childcare
- Department of Energy (ODOE)
- Department of Environmental Quality (DEQ)
- Department of Fish and Wildlife (ODFW)
- Department of Forestry
- Department of Geology and Mineral Industries (DOGAMI)
- Department of Human Services (DHS)
- Department of Land Conservation and Development (DLCD)
- Department of Parks and Recreation
- Department of State Lands
- Department of Veterans Affairs
- Disability Rights Oregon
- Eastern Oregon University
- El Programa Hispano Catolico
- Fairfax
- FAST Enterprises
- Federation of Tax Administrators (FTA)
- Greater Douglas United Way
- Higher Education Coordinating Commission (HECC)
- Hispanic Chamber of Commerce
- HR Block
- Immigrant and Refugee Community Organization (IRCO)
- Internal Revenue Service (IRS)
- Intuit
- Klamath Tribes
- Lane Transit District
- Latino Build
- Latino Business Alliance
- Latino Network
- League of Oregon Cities (LOC)
- Legislative Commission on Indian Services
- Multistate Tax Commission (MTC)
- National Association for the Advancement of Colored People (NAACP) Albany/Corvallis Branch 1118
- National Association for the Advancement of Colored People

- (NAACP) Eugene/Springfield Branch 1119
- National Association for the Advancement of Colored People (NAACP) Portland Branch 1120
- National Association for the Advancement of Colored People (NAACP) Salem/Keizer Branch 1166
- National Association of Computerized Tax Processors
- National Association of Minority Contractors (NAMC) Oregon Chapter
- Nonprofit Association of Oregon (NAO)
- Northwest Credit Union Association
- Northwest Gender Alliance
- Office of Emergency Management
- Office of Rural Health
- Oregon Arts Commission
- Oregon Association for Career and Technical Education (CTE)
- Oregon Association of Minority Entrepreneurs (OAME)
- Oregon Association of Realtors
- Oregon Association of Tax Consultants (OATC)
- Oregon Bankers Association
- Oregon Board of Tax Practitioners
- Oregon Business and Industry (OBI)
- Oregon Business Development Department (Business Oregon)
- Oregon Center for Public Policy
- Oregon Chapter of American Foundation for Suicide Prevention (AFSP)
- Oregon Collectors Association
- Oregon Community College Association (OCCA)
- Oregon Community Foundation
- Oregon Department of Aviation
- Oregon Department of Education (ODE)
- Oregon Department of Transportation (ODOT)
- Oregon Employment Department (OED)
- Oregon Film and Video Office
- Oregon Health and Science University
- Oregon Health Authority (OHA)
- Oregon Housing and Community Services
- Oregon Industrial Hemp Farmers Association
- Oregon Institute of Technology
- Oregon Judicial Department, Oregon Courts
- Oregon Judicial Department, Oregon Tax Court
- Oregon Latino Agenda for Action (OLAA)
- Legislative Fiscal Office (LFO)
- Legislative Revenue Office (LRO)
- Oregon Liquor Control Commission (OLCC)
- Oregon Lottery
- Oregon Military Department
- Oregon Public Utility Commission (PUC)
- Oregon Restaurant and Lodging Association (ORLA)
- Oregon Retailers of Cannabis Association
- Oregon Safe Schools & Communities Coalition (OSSCC)
- Oregon School Boards Association (OSBA)
- Oregon Secretary of State
- Oregon Society of Certified Public Accountants (OSCPA)
- Oregon Society of Tax Consultants (OSTC)
- Oregon Solar Energy Industries Association (OSEIA)
- Oregon State Association of County Assessors
- Oregon State Bar
- Oregon State Public Interest Research Group (OSPIRG)
- Oregon State Treasury
- Oregon State University
- Oregon Youth Authority (OYA)
- Our Children Oregon
- Our Oregon
- Pacific Northwest International Trade Association (PNITA)

- PFLAG (Parents, Families & Friends of Lesbians and Gays) Oregon Chapters
- Philippine American Chamber of Commerce of Oregon (PACCO)
- Portland State University
- Professional Business Development Group
- Service Employees International Union (SEIU)
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- United Way of the Columbia Gorge
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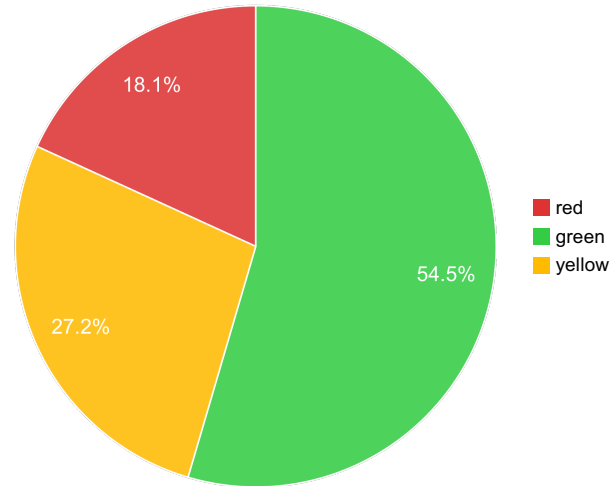
Department of Revenue

Annual Performance Progress Report

Reporting Year 2024

Published: 9/30/2024 1:48:49 PM

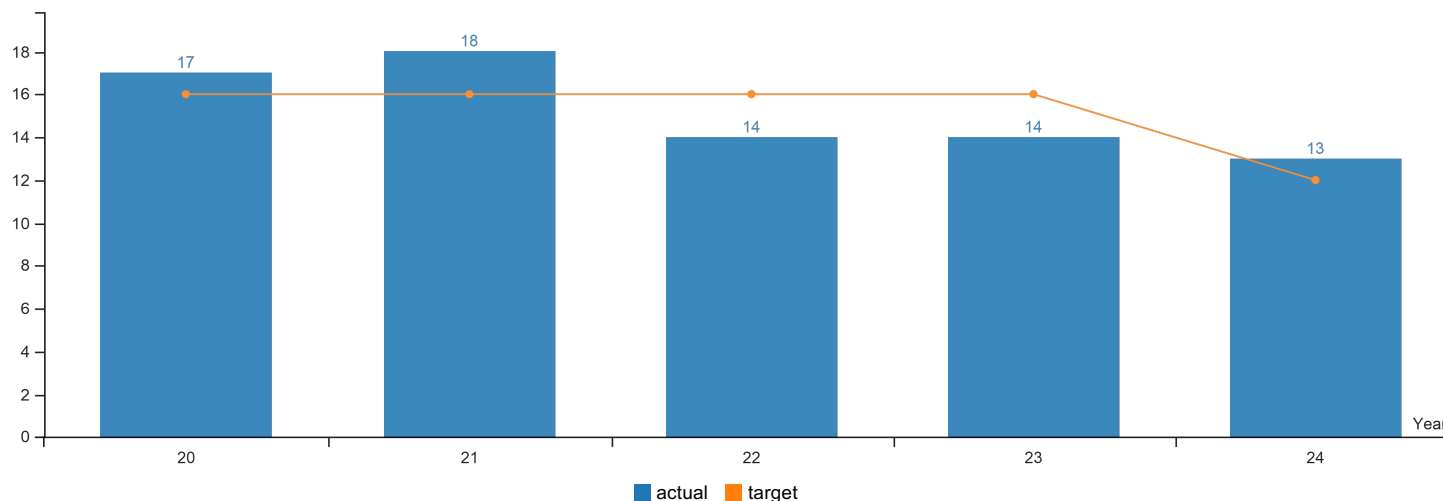
KPM #	Approved Key Performance Measures (KPMs)
1	Average Days to Process Personal Income Tax Refund. -
2	Percent of Personal Income Tax Returns Filed Electronically -
3	Employee Training Per Year (percent receiving 20 hours per year). -
4	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.
5	Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.
6	Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.
7	Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.
8	Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.
9	Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.
10	Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.
11	Employee Engagement - Percentage of employees considered actively engaged by a standardized survey.



Performance Summary	Green	Yellow	Red
	= Target to -5%	= Target -5% to -15%	= Target > -15%
Summary Stats:	54.55%	27.27%	18.18%

KPM #1	Average Days to Process Personal Income Tax Refund. -
	Data Collection Period: Jan 01 - Aug 01

* Upward Trend = negative result



Report Year	2020	2021	2022	2023	2024
Average Days to Process Personal Income Tax Refund					
Actual	17	18	14	14	13
Target	16	16	16	16	12

How Are We Doing

The agency is not meeting this target. For the returns that have completed processing, the agency averaged 13 days to refund in 2024, one day longer than the target of 12 days. However, the agency has improved from last year's days to process Personal Income Tax refunds by one day.

For the 2024 tax season, the department processed approximately 2.1 million 2023 personal income tax returns; about 82 percent (1.74 million) were refund claims. Comparatively, last fiscal year only 69 percent of returns were refunds. The large influx of refund returns was due to the unprecedented size of the kicker credit in tax year 2023. Despite the larger volume, the agency was able to reduce overall processing time from last fiscal year. This measurement is the average amount of time it takes from when the agency received a return until a refund was issued.

The primary factors that impact return processing and time to refund include:

- **Paper Return Filing.** Preparing a paper return to enter the processing system is mostly a manual process (receiving mail, opening envelopes and removing returns, preparing returns to be scanned, scanning the returns, and keying the information) compared to electronically filed returns that enter the processing system directly without manual intervention. The manual process of entering paper tax return information into the processing system can take hours to weeks depending on the time of year.
- **Manual Review.** Some returns divert from automated processing for manual review and processing because of errors, identity verification, or missing information. Diverted returns require additional time and information to process.

In 2024, the department offered electronic filing through Revenue Online on a limited basis through our "Direct File Oregon" program. Direct File Oregon offered taxpayers an alternative method of electronic filing at zero cost. Direct File Oregon is an interview-based software that leads the individual through filing the return. Because the Direct File Oregon program was in its first year, we limited support for the application to full year residents of Oregon who filed a federal return. Direct File Oregon is not currently linked with the IRS Direct File program, but that functionality will be added for tax

year 2024. We hope to expand on the success of this program in future years as word spreads about this unique opportunity.

The following table provides information on average processing timelines overall, returns that process through the system without manual intervention and returns that require manual review and processing.

Average Days to Process Returns*

Type of Return	Overall	Automated Processing	Manual Processing	Percentage of Returns Manually Processed
All	12.75	11.82	72.30	1.55%
E-File	12.23	11.36	75.96	1.34%
2D-Barcode	22.25	20.19	62.73	4.83%
Paper	26.03	24.57	43.95	7.50%

*This table illustrates that e-filed returns that don't require manual processing have the shortest average processing time of about 11 days. E-filed returns are the most common filing method.

Direct Deposit. Having refunds direct deposited into bank accounts, without issuing a paper check, also results in faster processing.

The follow table provides information on average processing timelines overall, and for direct deposit and paper check refunds.

Average Days to Process Returns by Refund Type**

Type of Return	Overall	Direct Deposit	Paper Check	Percentage of Returns with Direct Deposit
All	12.75	12.45	14.65	86.04%
E-File	12.23	12.12	12.94	87.44%
2D Barcode	22.25	21.03	24.00	59.14%
Paper	26.03	24.78	27.73	57.77%

**This table illustrates that direct deposit decreases the average refund processing time.

Factors Affecting Results

Aside from suspended returns, other factors within the agency's control that impact return processing include:

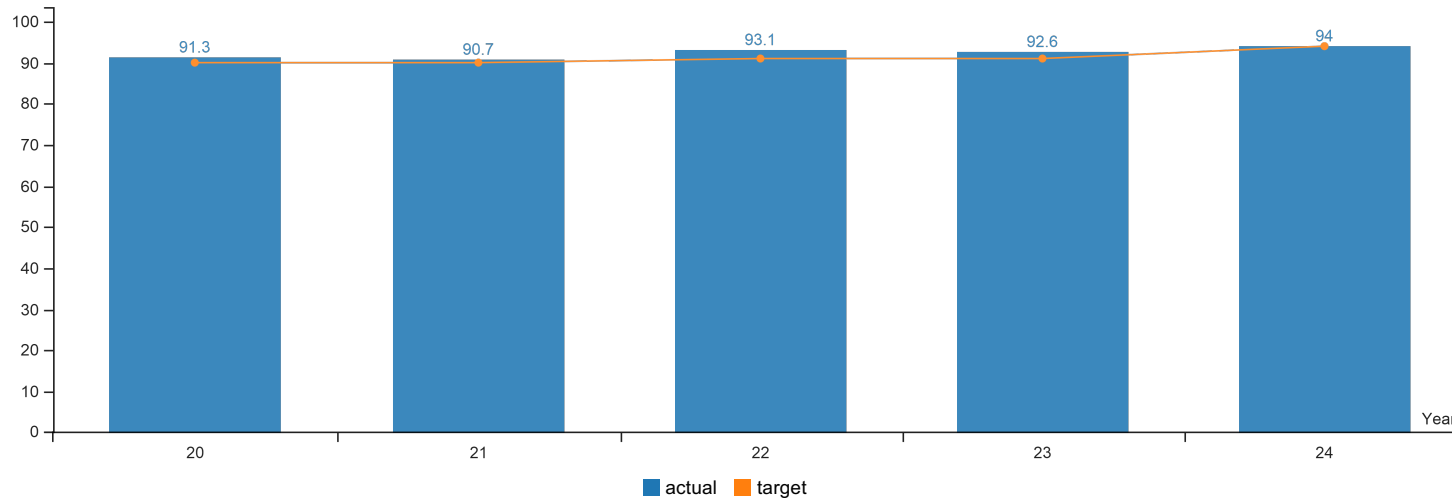
- **Business edits/rules on processing returns.** The agency has more than 200 rules that incorporate statutory limits, correct math errors, match against third-part information, and allow the agency to request additional documentation. Some rules are system processed (math errors), while others require manual review and processing. Annually, business rules are improved to close known gaps and keep fewer legitimate refunds from diverting from the automated process.
- **Fraud.** The fraud module in the agency's tax processing system uses analytics to identify potentially fraudulent refunds. The attributes for fraudulent returns have become so similar to legitimate returns that it's difficult to differentiate between the two. Each year, the agency reviews fraud triggers to address known gaps and to make improvements. There will always be a need for manual review to combat fraud, but Revenue is working to identify those that the system can release more quickly.
- **Early season refund hold.** The agency did not issue refunds prior to February 15. This allows the agency time to load income and withholding information submitted by payors (due January 31) and match it to the information reported by the taxpayer on their tax return. This is similar to the IRS hold refunds until mid-February due to the Earned Income Tax Credit and the Additional Child Tax Credit. Over 435,000 refund returns were received prior to February 15 and held until refunds were issued.

Factors outside the agency's control that impact return processing include:

- **Taxpayers choose their filing and payment method.** Electronically filed returns are typically more accurate and take less time to process than other filing methods. E-file is the recommended option for a faster refund, but there is not an individual e-file mandate. For more details on e-filed returns, see KPM #2. Direct deposit is also faster to issue than creating a paper check. It is also a more secure method by eliminating the possibility of check theft or forgery.
- **W-2 information submitted by employers.** Information to verify withholding on a taxpayer's return is due from their employer by January 31. If an employer is late in submitting their information, it can cause their employee's returns to stop for review because the withholding the employee claimed does not match in agency records.
- **Kicker.** The amount of the kicker credit resulted in a larger percentage of returns requesting a refund.

KPM #2	Percent of Personal Income Tax Returns Filed Electronically -
	Data Collection Period: Jan 01 - Aug 01

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
Percent of Personal Income Tax Returns Filed Electronically					
Actual	91.30%	90.70%	93.10%	92.60%	94%
Target	90%	90%	91%	91%	94%

How Are We Doing

We are meeting this target. Over this reporting period, the agency had a 94.1 percent rate of returns filed electronically, which is an increase from last fiscal year's rate of 92.4 percent. We tend to see an increase in electronic filing during kicker years.

Filing Method	Count	Percent
Electronic	1,988,377	94.1%
Paper	125,200	5.9%

E-filing is preferred over other methods of filing. These returns are more accurate because they are software-generated, less costly for the agency to handle, quicker to process, and require less handling and storage than paper returns.

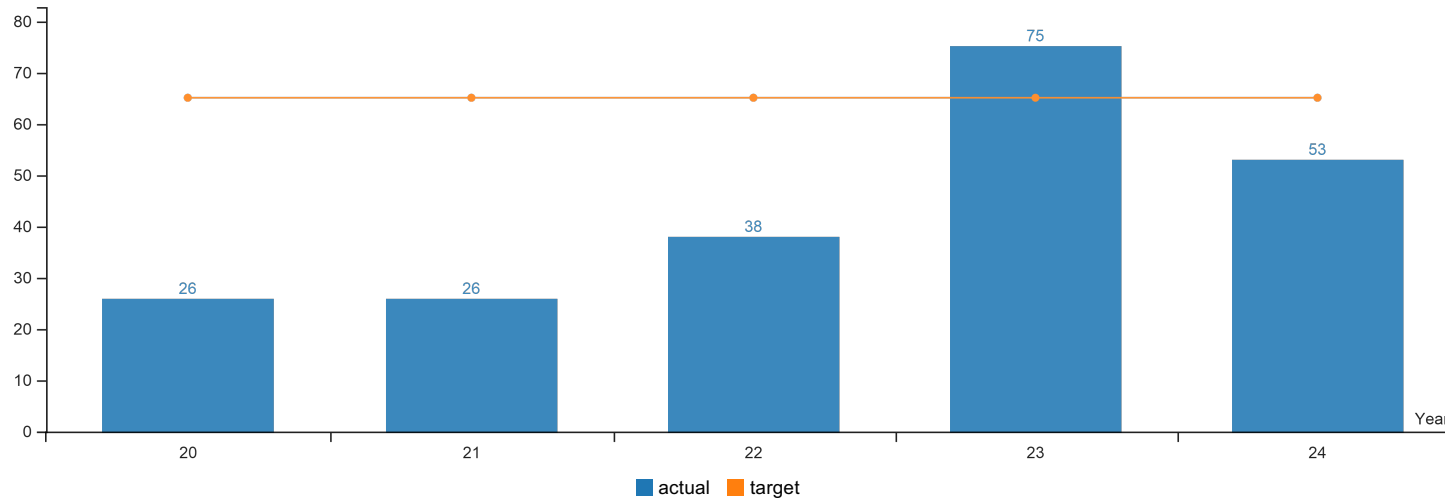
Factors Affecting Results

The agency takes several steps that are designed to encourage e-filing:

- **Promotion.** Like the IRS, the agency discusses e-file in our publications, press releases, and on our website to promote the accuracy and typically quicker refunds for e-filing.
- **Free File Alliance.** The agency participates in the Free File Alliance where taxpayers meeting certain income, age, veteran, and return-type criteria can e-file for free. The agency posts a list of software companies offering free services on our website.
- **E-file Mandate.** Like the IRS, the agency has an e-file mandate for tax practitioners. There is no penalty for non-compliance, but the agency sends a reminder letter each year to those practitioners who didn't file their clients' returns electronically.
- **Direct File Oregon.** This year the agency offered electronic filing through our Direct File Oregon program for full year residents at zero cost. Nearly 6,000 individuals took advantage of this program to file their returns. We hope to expand on this program next season and encourage more filers to use this free service.

KPM #3	Employee Training Per Year (percent receiving 20 hours per year). -
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
Employee Training Per Year (percent receiving 20 hours per year)					
Actual	26%	26%	38%	75%	53%
Target	65%	65%	65%	65%	65%

How Are We Doing

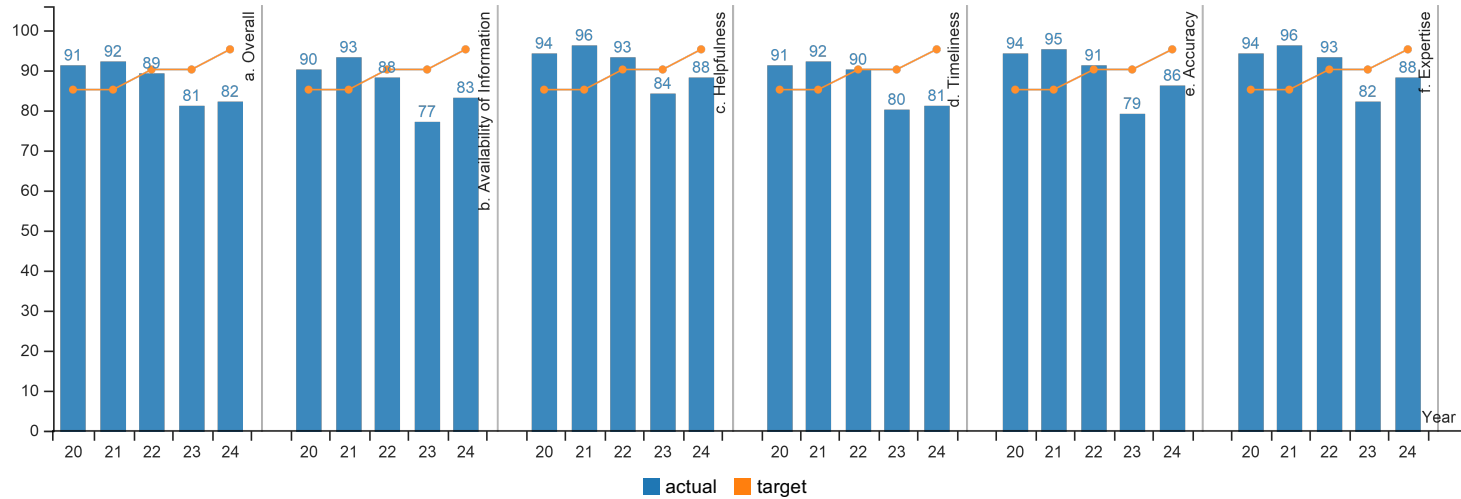
We are not meeting this target. Our training hours decreased by 22 percent, from 75 percent in Fiscal Year 2023 to 53 percent in Fiscal Year 2024. Agency employees continue to complete all required training. These trainings include new hire trainings, annual employee trainings, and GenTax system trainings. Our use of outside vendors to provide additional training opportunities for employees, as well as developing processes and procedures for documentation, have assisted our progress. The agency will continue to promote training opportunities and will conduct an analysis of the training data to determine where we can make additional gains to meet this key performance measure.

Factors Affecting Results

In 2022 the agency's GenTax system was upgraded, creating additional required training for most employees in Fiscal Year 2023. This large increase in required training for many of our employees caused a significant spike in training and resulted in our exceeding the goal of 65 percent in Fiscal Year 2023. GenTax system upgrades do not occur every year.

When reviewing the results of Fiscal Year 2023 without the GenTax upgrade training, the agency reached 52 percent with 20 or more hours of training. It is also notable that Fiscal Year 2024 resulted in 53 percent, which is a 1 percent increase from 2023 if we did not consider the GenTax training.

KPM #4	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.
	Data Collection Period: Jul 01 - Jun 30



Report Year	2020	2021	2022	2023	2024
a. Overall					
Actual	91%	92%	89%	81%	82%
Target	85%	85%	90%	90%	95%
b. Availability of Information					
Actual	90%	93%	88%	77%	83%
Target	85%	85%	90%	90%	95%
c. Helpfulness					
Actual	94%	96%	93%	84%	88%
Target	85%	85%	90%	90%	95%
d. Timeliness					
Actual	91%	92%	90%	80%	81%
Target	85%	85%	90%	90%	95%
e. Accuracy					
Actual	94%	95%	91%	79%	86%
Target	85%	85%	90%	90%	95%
f. Expertise					
Actual	94%	96%	93%	82%	88%
Target	85%	85%	90%	90%	95%

How Are We Doing

We are not meeting this target. The agency's customer service ratings increased in all six categories in 2024. Helpfulness and expertise continue to be the highest scoring categories with ratings of 88 percent. Overall experience increased to 82 percent, but did not meet the new target.

This measure provides information on customers' assessment of agency performance related to key drivers of customer satisfaction. While the agency recognizes that paying taxes may not make taxpayers happy, it is important that they rate their experiences with the agency as satisfactory.

The data is collected from a survey. Taxpayers can take the survey by telephone or online. About 84 percent of the surveys are by telephone. The responses are from several different tax programs but predominantly from the Personal Income Tax Program.

Factors Affecting Results

Timeliness (81 percent) is our lowest ranked measure. In the middle of the fiscal year the ranking started showing lower results as the agency slowed down due to processing the highest kicker refund in the history of the state.

In January 2024 we added a new online customer survey and feedback tool, expanding availability of the survey to more customers such as through the DOR website, Revenue Online, field offices, social media, emails, and more. Increasing the availability of the survey greatly increased our online responses from the previous year.

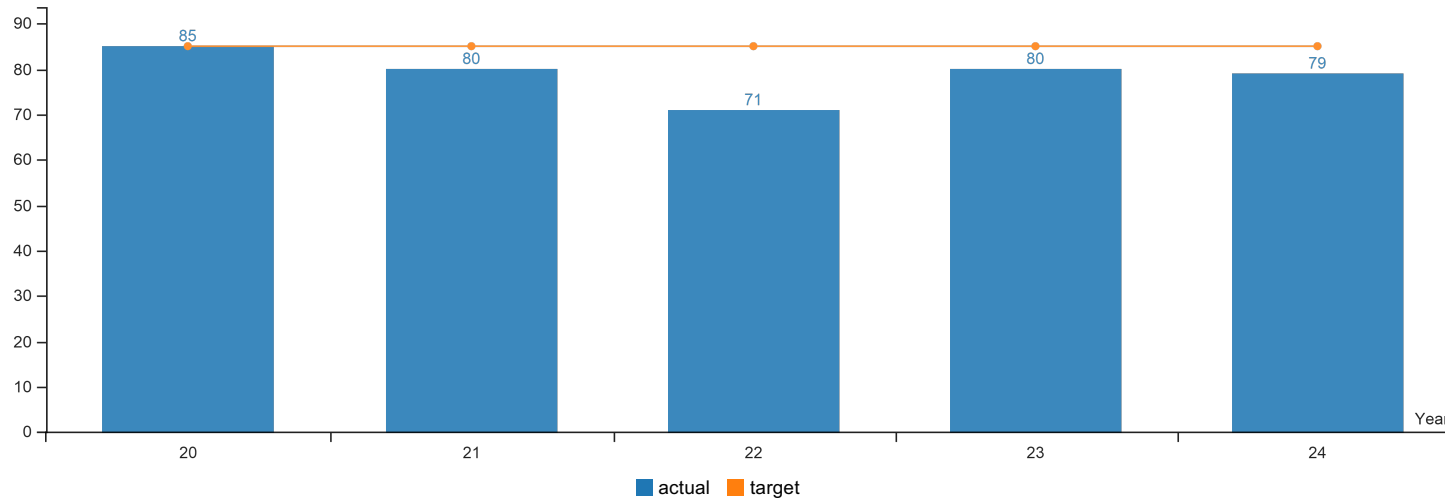
Online surveys represent an average of 34 percent positive rating, while phone surveys show an average 85 percent positive rating. Phone survey results generally represent customer interactions with staff while online survey results show self-service limitations. While online results are not favorable, they help us in understanding critical areas of our service where the agency can improve.

The agency is continuing to make efforts to seek out feedback and to improve our processes such as:

- **Letter Review Project.** The agency is improving the written communication provided to our customers by obtaining feedback from both internal and external stakeholders regarding the content and formatting of our letters.
- **Cross-Training.** The agency is providing cross-training to frontline agents and improving system workflows to ensure that customers can make payments effortlessly online or by phone at first contact.

KPM #5	Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
Effective Taxpayer Assistance					
Actual	85	80	71	80	79
Target	85	85	85	85	85

How Are We Doing

We are not meeting this target. Performance decreased by 1 percentage point from last fiscal year. The reduction in performance is mostly attributable to increased average call wait times.

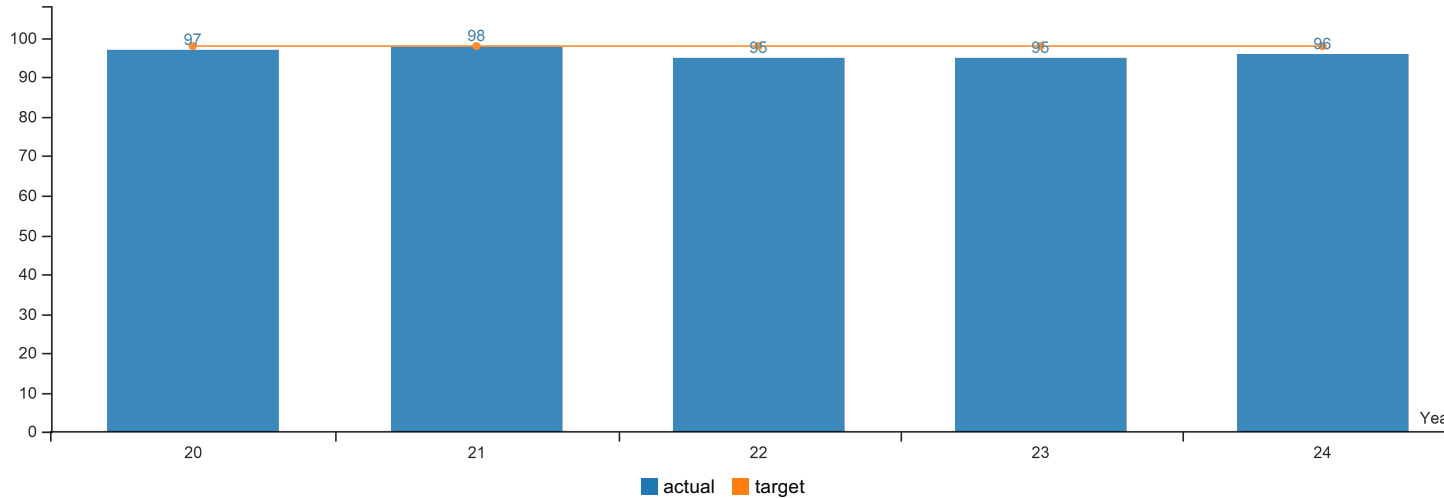
Factors Affecting Results

The results of this measure are affected by the performance of three components that form this composite measure. Each component is weighted differently:

- **Call Wait Time (40 percent weight).** Calls with a five minute or less wait time made up 60 percent of total calls, down from 77 percent in 2023. The agency found call wait times increased in June and July as the demand for refunds due to the kicker increased. The kicker credit was the largest percentage ever recorded which created an unprecedented number of refund claims.
- **Where's My Refund inquiries (50 percent weight).** The percentage of "successful" inquiries made through phone or web applications was 94 percent, which reflects a 16 point increase from 2023. Successful inquiries are defined as any response other than "not found", which means the return is not in the system when the taxpayer asks. We instruct taxpayers to wait two weeks after they file before requesting a status update.
- **Customer Service Rating (10 percent weight).** The percentage of customers rating our service as "good" or "excellent" is 82 percent, up from 81 percent in 2023. See KPM #4 for more information.

KPM #6	Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
Appraisal Uniformity					
Actual	97%	98%	95%	95%	96%
Target	98%	98%	98%	98%	98%

How Are We Doing

We are not meeting this target. Prior to 2018, the agency had consistently met or exceeded established targets for this measure. In 2018, the target was increased to 98 percent. Statewide, county appraisal performance is currently below the target.

Factors Affecting Results

Oregon Revised Statutes require that county assessors and the department value all real and personal property at 100 percent real market value (RMV). The agency annually examines the county assessor’s sales ratio study to ensure this standard is met, or within the statutory accepted tolerance of 95 percent for all taxable property or 90 percent of all taxable property within any one class of property. The sales ratio study measures the percentage relationship between the RMV for the prior assessment year and the selling price for a particular property, in each property class. The study is designed to produce an indication, or estimate, of the RMV ratio for each property class within an appraisal or market area.

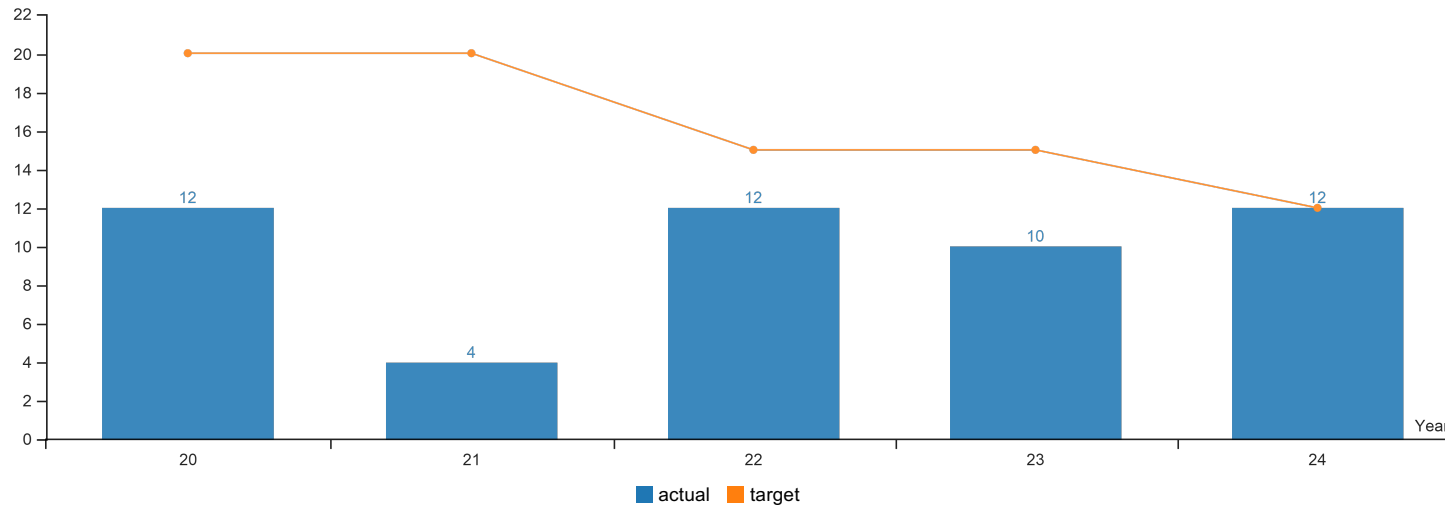
The agency relies on counties to report accurate data and analysis of their appraisal systems and practices in their ratio study. The counties are expected to utilize statistical analysis to verify mass appraisal accuracy and conduct trending studies to apply adjustments where necessary to ensure values are at 100 percent on the upcoming assessment roll. The agency examines the study to validate the county’s analysis is accurate but is limited in verification of data integrity. The agency makes recommendations and can order adjustments to county results if warranted to ensure values are within statutorily accepted tolerances.

The agency considers this an effective outcome measure because the primary goal of the Support, Assistance, and Oversight (SAO) section is to monitor the performance of assessment and taxation

at the local government level. This is currently accomplished by annually reviewing the county reports, training appraisal methods and best practices, providing statutory guidance, and reviewing processes of county appraisal programs statewide.

KPM #7	Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2020	2021	2022	2023	2024
Appraisal Value Uniformity					
Actual	12%	4%	12%	10%	12%
Target	20%	20%	15%	15%	12%

How Are We Doing

We are meeting this target. In 2024 the target was adjusted from 15 percent to 12 percent. The reported metric is the measure of variance between the values from site-specific appraisals and the values from the annual mass-appraisal program of processing taxpayer-filed industrial property returns. Performance for 2024 was 12 percent, equal to the target of 12 percent, indicating a high degree of equity and uniformity in appraisals.

Measuring the coefficient of dispersion (COD) is an appraisal industry-standard metric for uniformity. The metric is reliant on market sale transactions. The COD is essentially the average difference a group of numbers has from the median. In the last five years, the agency hasn't had a large enough sampling of usable sale transactions, so, the agency used site-specific appraisals to calculate results.

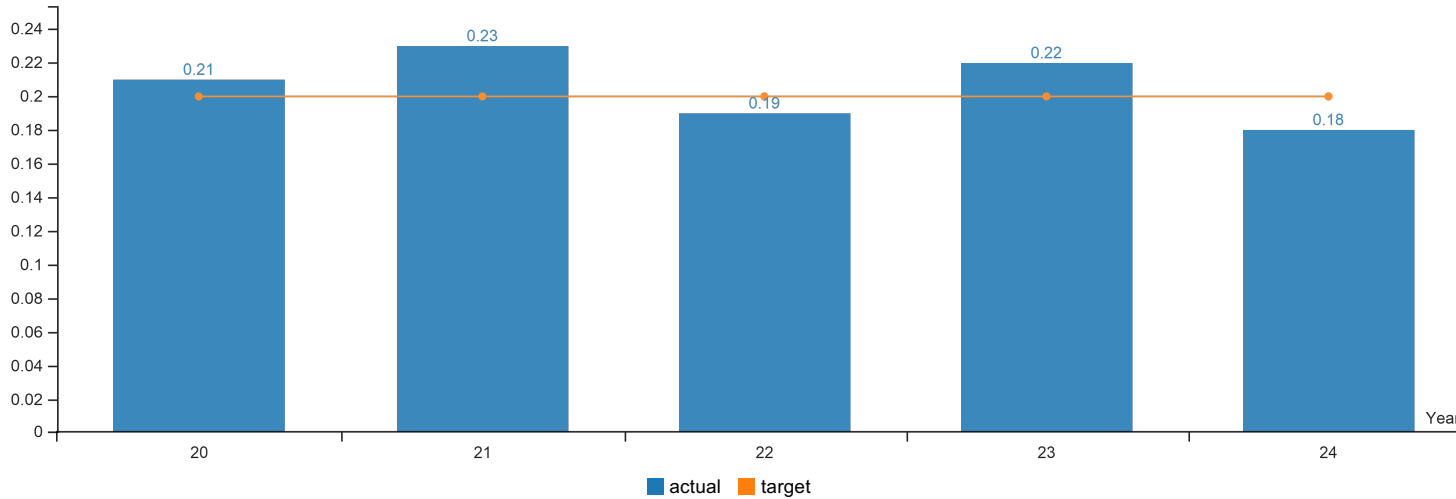
Factors Affecting Results

The agency is required to appraise Oregon's highly complex industrial properties that are engaged in processing and manufacturing activities. These properties don't sell often. When they do, many factors make it difficult to compare the sales price to assessment roll values. Therefore, the limited number of sales transactions has decreased the reliability of this indicator.

Some properties have valuation issues, including omitted property, taxpayer reporting errors (duplicates, age of assets, failure to report), and reclassification of assets. These issues can create a greater separation between the value determined via Revenue's mass appraisal process and the value determined via the site-specific appraisal process, resulting in a higher coefficient of dispersion (COD) and greater deviation between real market value (RMV) and the roll value.

KPM #8	Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2020	2021	2022	2023	2024
Cost of Direct Enforcement Funds					
Actual	\$0.21	\$0.23	\$0.19	\$0.22	\$0.18
Target	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20

How Are We Doing

We are exceeding this target. The agency's cost of funds for direct enforcement for fiscal year 2024 (FY 2024) was \$0.18. For this measure, a lower value is better. This represents a decrease from the 2023 cost of \$0.22. Dollars received increased from \$250.8 million in 2023 to \$338.4 million in 2024. Funding for enforcement functions in the Legislatively Approved Budget (LAB) increased from \$54.2 million in 2023 to \$59.4 million in 2024.

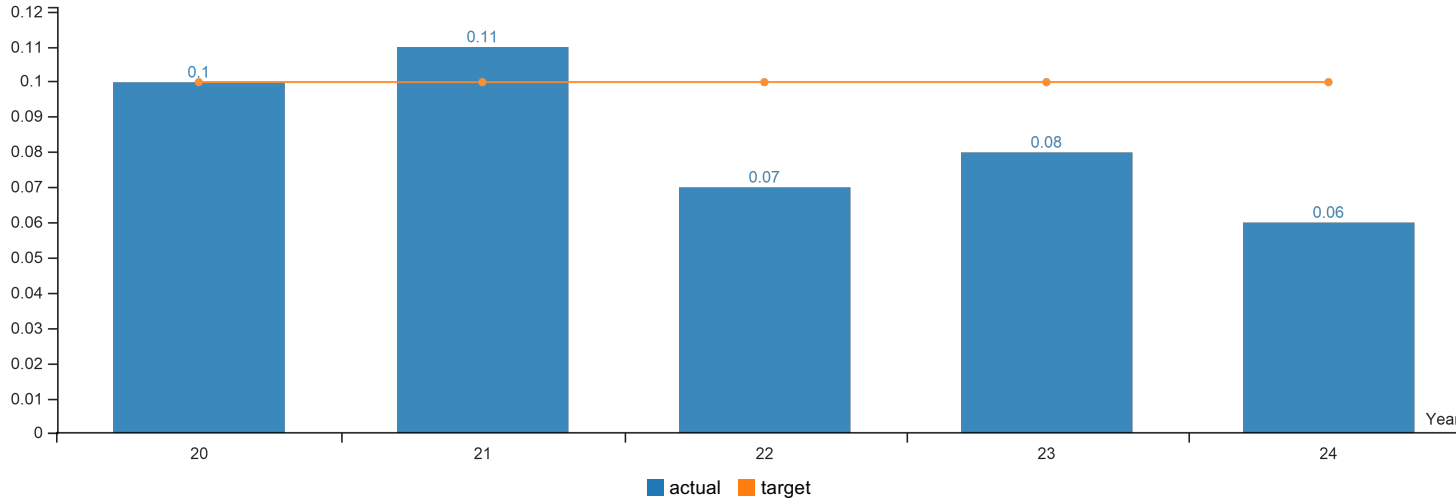
Factors Affecting Results

Many factors impact the cost of funds. Some of the external factors affecting enforcement revenue include the health of the overall economy and the labor market participation rate. However, the agency doesn't have a way to measure the impact of those factors in its activities.

The Corporation section has a lot of volatility in its enforcement revenue received. In many years, a single audit payment can make a large difference in enforcement revenue which can be unpredictable.

KPM #9	Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2020	2021	2022	2023	2024
Cost of Collections Funds					
Actual	\$0.10	\$0.11	\$0.07	\$0.08	\$0.06
Target	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10

How Are We Doing

We are exceeding this target. Our cost of funds for collections for FY 2024 was \$0.06. For this measure, a lower value is better. This represents a decrease from the FY 2023 cost of \$0.08. Dollars collected increased from \$250.8 million in 2023 to \$338.4 million in 2024. Funding for the collections function in the Legislative Approved Budget (LAB) increased from \$19.0 million in 2023 to \$20.9 million in 2024.

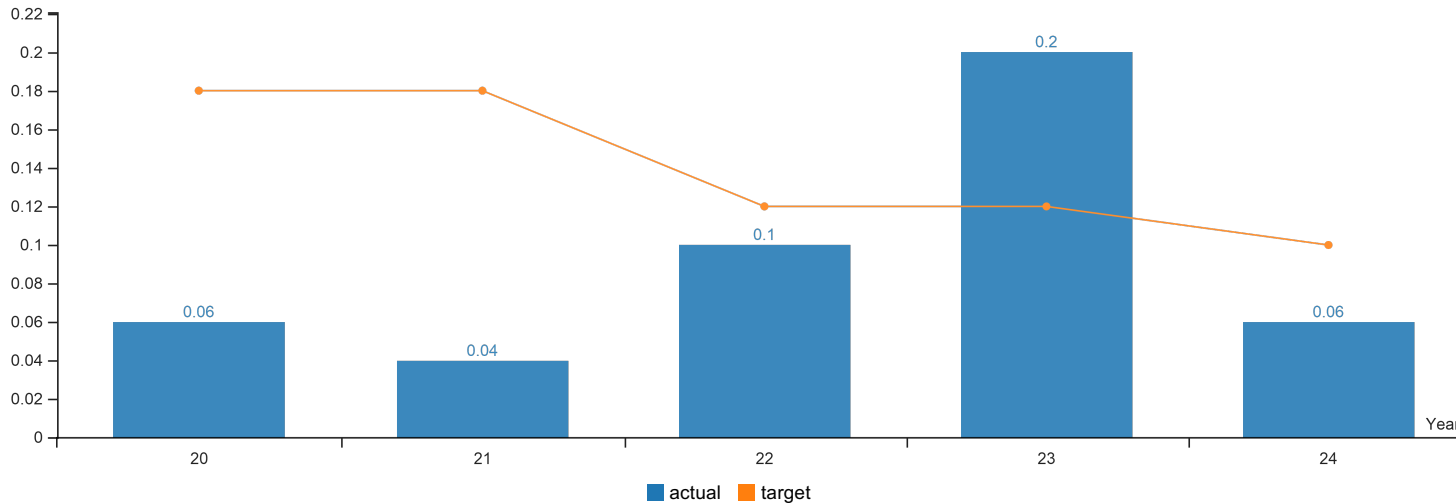
Factors Affecting Results

Many factors impact the cost of funds. Some of the external factors affecting enforcement revenue include the health of the overall economy and the labor market participation rate. However, the agency doesn't have a way to measure the impact of those factors in its activities.

The Corporation section has a lot of volatility in its enforcement revenue received. In many years, a single audit payment can make a large difference in enforcement revenue which can be unpredictable.

KPM #10	Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2020	2021	2022	2023	2024
Cost of Assessments					
Actual	\$0.06	\$0.04	\$0.10	\$0.20	\$0.06
Target	\$0.18	\$0.18	\$0.12	\$0.12	\$0.10

How Are We Doing

We are exceeding this target. In 2024, the cost of assessments decreased to \$0.06. For this measure, a lower value is better. This represents a decrease from the FY 2023 costs of \$0.20. Assessed dollars increased from \$179.3 million in 2023 to \$660.9 million in 2024. Funding for audit and filing enforcement functions in our Legislatively Approved Budget (LAB) increased from \$35.2 million in 2023 to \$38.5 million in 2024.

This measure is calculated using both audit and filing enforcement data. The filing enforcement portion includes “failure to file” data, which is a department estimate of owed revenues. This estimate is typically quite different than actual monies owed, which is determined when the taxpayer files.

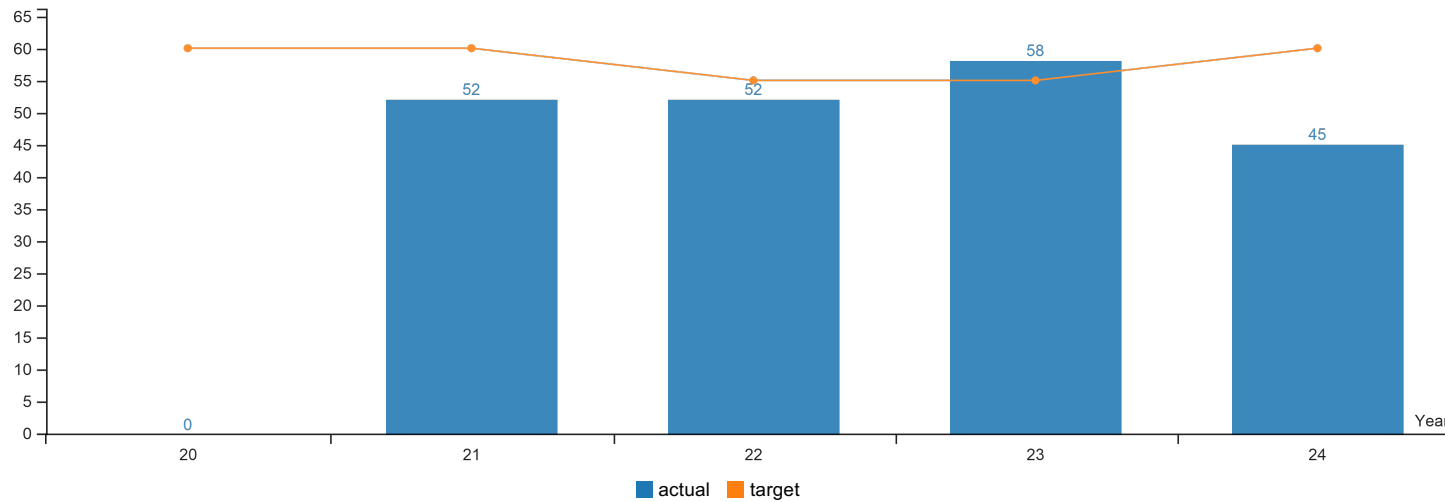
Factors Affecting Results

Many factors impact the cost of assessments. Dollars billed can fluctuate year to year especially with filing enforcement billings. In FY 2023 the Withholding Section stopped issuing filing enforcement letters while the Department of Employment underwent an upgrade of their computer system with the Modernization Program. Filing enforcement continued again in July 2023, which is reflected in FY 2024.

The Corporation section has a lot of volatility in its assessment revenue. In many years a single audit payment can make a large difference in assessments, which can be unpredictable.

KPM #11	Employee Engagement - Percentage of employees considered actively engaged by a standardized survey.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2020	2021	2022	2023	2024
Employee Engagement					
Actual		52	52	58	45
Target	60	60	55	55	60

How Are We Doing

We are currently not meeting this target but are continuously increasing engagement scores year over year. In the 2021-22 methodology, the department defined employees that scored an average of 4 points or more as “actively engaged.” With the recent switch to a new vendor, Gallup, administering the survey, they define employees that scored an average of 4.5 or higher as “actively engaged.” This means that 45 percent of DOR employees had an average score of 4.5 or higher in 2024. If this same ranking was used for fiscal year 2023, 34 percent of our employees had an average score of 4.5 or higher, showing growth for the department’s engagement score. When compared to other Oregon state agencies, the department’s fiscal year 2024 score is in the top group.

Factors Affecting Results

There are many potential impacts on employee engagement. The agency promotes engagement by actively engaging staff through agency-wide Town Hall meetings, honoring success and achievements, quarterly check-ins, improving cross-divisional communications, First Thursday coffees, in-person conferences, and involving staff in process improvement projects.

Audit Response Report
Date Range: January 2023 – December 2024
Created: January 2025

Audit Name Selected Financial Accounts for the Year ended June 30, 2022, [150-2023-02-01](#)
Objective The objective of the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion.
Recommendations We recommend department management consider including actual data from the system to the extent possible instead of solely relying on prior year activity that can be impacted when unusual events occur. In addition, the department should ensure its taxes receivable methodology and reasoning is fully documented so can be duplicated and explained.
Mgmt. Response The department has documented its new uncollectible methodology, written a process for data calculations and sharing between Collections, Finance, and Research. Finance has re-confirmed that its own procedures use the new methodology.
Status Closed

Audit Name Selected Financial Accounts for the Year ended June 30, 2023, [150-2024-01-01](#)
Objective The objective of the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion.
Recommendations In the prior fiscal year, we reported a material weakness related to the department’s year-end accrual methodologies in a letter dated February 22, 2023. This finding can also be found in the Statewide Single Audit Report for the fiscal year ended June 30, 2022, see Secretary of State audit report number 2023-21, finding number 2022-007. (See above) During fiscal year 2023, the department made progress in addressing the prior year recommendation through the consideration of the inputs and assumptions used in the methodologies. However, based on the results of our audit procedures, further improvements to the methodology and documentation of the methodology are needed to ensure the prior year finding is fully resolved.
Mgmt. Response Agree. Issue will be resolved June 30, 2023 year-end close. Finance is currently updating its processes and work papers to pull actuals, instead of its old methodology of historical percentages.
Status Closed

Appendix F: Impact of Recent Changes to Agency Budget or Management Flexibility

Prior to 2013, the Oregon Department of Revenue's legislatively approved budget had a single General Fund and a single Other Funds budget authority for core agency funding. In 2013, the Legislature split this single budget authority into five separate appropriations. Today, the department's budget is up to 11 budget authorities besides debt service.

Splitting of the budget has created an inefficient and cumbersome process, diverting the agency's resources from its core mission. The inflexibility created by having 11 appropriations for similar work creates operational complications for department operations at times. This is especially true when the department is asked to implement new tax programs. Listed below are a few examples of operational problems created by our limited budget structure:

- **Property Tax Division Other Fund Shortfall:** During previous biennia, DOR has requested additional General Fund budget authority to cover an Other Fund Shortfall. ORS limits the program and administrative costs that DOR can charge to the Other Fund revenue streams in Property Tax. When costs exceed this limit, DOR has to seek a General Fund increase to offset the amount we are not able to charge to the Other Fund revenue streams. In the current 2025-2027 Governor's Budget, DOR is again requesting General Fund budget authority for our program costs to offset what we are not able to charge to the Other Fund revenue streams.
- **New Tax Programs:** When the Legislature creates new tax programs, such as the Heavy Equipment Rental Tax, that are anticipating Other Funds revenue in the future there is a real need for upfront General Fund investment to build the infrastructure until revenue from the new tax is received. The separate budget authorities do not allow the department to provide the upfront General Fund without legislative approval.
- **In the event of allotment reductions,** our largest revenue generating program, Personal Income Tax, is forced to take the largest reductions. This is not prudent, especially during an economic downturn. Since most of the agency's work is administering tax programs, the artificial constraints within the budget prevent flexibility to maximize revenue generation for Oregon.

SUCCESSION PLAN

December 2024



OREGON DEPARTMENT OF REVENUE

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Assessment | Mission, Vision, and Values

Mission

The agency’s mission, “Together, we collect the revenue that Oregon counts on,” serves as a guidepost for employee actions and gives purpose to our work.

Mission

Together, we collect the revenue that Oregon counts on.

Vision

To create a clear and easy experience for our customers.

Values

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We rise to the occasion.

Oregon Counts on Us

Updates

The agency’s strategic plan, Oregon Counts on Us, 2022-2027, covers six years. We do not expect the agency’s mission, vision and values to change within that period.

In 2022, Revenue undertook a project to identify and mitigate single points of failure in the agency. Through this process we identified those employees who had a unique set of skills where no cross-training had occurred. We developed and implemented a plan throughout early 2023 to mitigate. This served as a start to our succession planning.

In 2023, we developed our succession plan prior to DAS releasing its template and prior to learning DAS’s definitions for critical and highly critical positions. As a part of the agency’s strategic planning efforts, all divisions in the department identified critical positions within each of their programs and units. The agency identified classifications that were defined as positions and people that perform unique tasks and are difficult to recruit for or replace. The business impact of not having the staff and competencies the agency needs in these positions would severely impact the agency’s ability to perform its mission. However, we did not distinguish between critical and highly critical positions, and we did not use the DAS definitions to identify positions. This year’s plan makes corrections and the distinction between critical and highly critical positions.

Changes/Challenges

The agency has been given new tax programs or mandates to implement at regular intervals. Although no new tax programs are currently anticipated, the agency strives to maintain operational flexibility and system expandability to stand up new programs as quickly as possible to respond to legislative action.

This year we have continued to make improvements in reducing our annual turnover rate, reducing the average number of days to fill a vacancy, and reducing our vacancy rate. We have seven employees enrolled in the Career Mobility Program, which will help us fill both accounting and tax auditor roles. We have worked with the DAS Classification team to modify minimum qualifications for tax auditors to provide for a better entry path to the series for our own employees and to clarify the experience requirements for those coming from outside the agency.

Metric	Target	2023	2024 ¹
Reduce annual turnover rate	5.00%	9.17%	7.84%
Reduce average days to fill vacancy	50 days	48 days	41 days
Reduce vacancy rate to 5%	5.00%	4.43%	3.65%

These changes have supported our succession plan and allowed us to narrow the pool of critical and highly critical positions.

¹ Updated through December 29, 2024

Progress Made | Previous Plan Year to Current

Development Concepts

Many of the actions identified in our 2023 plan were complete when we submitted our 2023 plan or were ongoing activities. They had previously been identified through our strategic planning process. Below are updates to those activities that were not yet complete in the 2023 plan.

Partner with Local Colleges & Schools

We continue to bolster our recruitment efforts by participating in college and high school career fairs and seek and participate in opportunities in rural and underserved and under-resourced communities. The agency attended six career fairs in rural Oregon (Baker County, Burns, Fossil, La Grande, Prineville, and Madras), participated in four virtual career events, and eleven additional events.

Cross Train Staff on Critical Positions

The agency is actively trying to establish an internal pipeline for highly trained and qualified employees to promote from within. Many employees in these highly technical positions are close to retirement or being sought after by other agencies and as they leave, much of their knowledge is leaving with them. The more staff that leave the agency without these programs in place, the more institutional knowledge is lost.

Of the 70+ positions it identified as critical positions in the 2023 plan, the agency has assigned back-ups to those position, and documented procedures and workflows. Agency staff will be cross trained on the job duties and industry knowledge. To aid in building the internal pipeline and other recruitment efforts, the agency has created a technical training database, so internally interested candidates can see the training, certification, and licensing requirements needed for the position they would like to promote into. They can then work with their managers to take that training in their current position, so they are a more eligible candidate should a vacancy occur.

Develop Mentorship Program

The agency has established a mentorship program to increase internal promotional opportunities, provide support, and to prepare its future leaders. The first phase of the mentorship program focused on partnering first line supervisors and managers with seasoned managers or executive leaders. We are in the second year of our mentorship program, offering mentoring for management, operations & policy analyst, research analyst, tax auditor, appraiser, and accountant positions. Forty-three employees are being mentored through the program. We will be surveying mentors and mentees in January 2025 to evaluate progress. This will be the mid-way point of the one-year program. Survey results will inform potential changes for the next program cycle.

Critical/Highly Critical Position Updates

Position Identified in 2023	Critical/Highly Critical	Progress/ Adjustments Made Based on 2023 Development Concepts
Operations & Policy Analysts 3 and 4	Critical	Further refined to identify specific positions.
Appraiser Analyst 4	Critical	Removed from critical list.
Information System Analysts (all levels)	Critical	Further refined to identify specific positions.
Tax Auditors (all levels)	Critical	Removed from critical list.
Accountants (all levels)	Critical	Further refined to identify specific positions.
Revenue Agents (all levels)	Critical	Removed from critical list.
Economists (all levels)	Critical	Further refined to identify specific positions.
Research Analysts (all levels)	Critical	Further refined to identify specific positions.

Revenue Agents were removed from the list. Because we have so many of these positions, if through attrition, one Revenue Agent position became vacant, there are 203 other Revenue Agents still available to meet the needs of the agency/customer.

2024 Identification | Critical/Highly Critical Positions

In 2023, our agency identified classification groups whose work is critical to the agency. This year, we further refined the list of critical positions and differentiated between critical and highly critical.

Highly Critical Positions

Senior Economist (Economist 4), Administration Division, Research

Competencies of Position

The senior economist must possess advanced economic training and education (e.g. advanced degree), an ability to communicate with non-technical people and experts, an ability to work collaboratively and develop effective working relationships with the leadership team, and the ability to investigate and dive into arcane subjects without much guidance.

Reason Identified as Highly Critical

This position requires highly specialized knowledge. It has had prior challenging recruitments and is proven difficult to fill as the pay is not competitive with private sector equivalents and the skill set is in high demand.

Identified in 2023

The classification of Economist was identified in the 2023 Succession Plan.

Competency Development

We cross-train most staff, especially using the Tax Expenditure Report as a project where most team members gain some understanding of the work done by others in the section. We also try to give opportunities to develop their skills with open-ended projects.

Recruitment and Retention

As mentioned above, this position requires highly specialized skills, and we have had difficulty filling the positions. The largest factor is that the highest paid Economist 4 has no room for promotion and the pay (even at step 10) is not competitive with private sector. Several of our current employees are at the top step. The primary mitigation strategy is to ensure that the work offered by Revenue is interesting and fulfilling, because we can't compete on salary. Many who have left Revenue went to the Legislative Revenue Office, which has much higher pay.

Skill Development

Outside of Research, there isn't an area in Revenue doing economics work, so internal candidates likely don't have extensive economic experience/education. Those from the outside don't have much tax knowledge, so we have to hire for skill and try to develop an understanding of taxes.

Tax Economist (Economist 3), Administration Division, Research

Competencies of Position

The critical competencies are economic training and education (usually an advanced degree), the ability to communicate with non-technical people and experts, the ability to work collaboratively, and the ability to investigate and dive into arcane subjects without much guidance.

Reason Identified as Highly Critical

Highly specialized knowledge is required, prior recruitments have been challenging, pay is not competitive with private sector equivalents, and the skill set is in high demand.

Identified in 2023

The classification of Economist was identified in the 2023 Succession Plan.

Competency Development

We tend to hire from academia or previously successful analysts in Research. Tax Economists have opportunities to expand their skills by cross-training, especially by pairing them with a senior economist on a joint project.

Recruitment and Retention

One factor in challenging recruitments is that the state has few Economist 4 positions as promotional opportunities for those in Economist 3 positions. The pay is not competitive with private sector, so we have traditionally hired recent graduates or those specifically committed to public service. The primary mitigation strategy is to ensure the work offered by Revenue is interesting and fulfilling, because we can't compete on salary. Many who have left went to the Legislative Revenue Office, which has much higher pay, or DHS/OHA which has more Economist 4 positions.

Skill Development

Outside of Research, there isn't an area in Revenue doing economics work, so if we hire internally they likely don't have extensive economic experience/education. Those from the outside don't have much tax knowledge, so we have to hire for skill and try to develop an understanding of taxes.

Policy Analyst (OPA3), Business Division, Withholding, Other Taxes & Fees

Competencies of Position

This position must possess the following:

- A deep understanding of tax policy, legislative processes, and administrative rules to interpret and implement complex laws accurately.

- The ability to analyze and calculate tax distributions, withholding tables and other critical financial data with precision to ensure correct revenue distribution and assist in revenue forecasting.
- Excellent written and verbal communication skills for holding taxpayer conferences, training sessions and collaborating with a variety of federal, state and local government agencies including the legislature, the office of Economic Analysis, and taxpayers and their representatives.
- Ability to ensure precise calculations and the correct distribution of tax revenues and presentation materials.
- Ability to quickly adapt to management and legislative changes and solve complex tax related issues, balancing the needs of a variety of interested parties.
- Skill with the various computer and software systems, with strength in data analysis and policy documentation.

Reason Identified as Highly Critical

This position is essential for effective tax policy implementation, legislative coordination and interpretation, coordinating administrative rules, and the administration of complex tax programs including the Corporate Activity Tax, Statewide and Local Lodging, e911/988, HERT, Hazardous Substance, Amusement Device, Criminal Fines, Loaded Tank Railroad Car, Vehicle Privilege and Use, Bicycle Excise, and Petroleum Load Fee programs. This position is responsible for conducting appeals conferences with taxpayers to review staff determinations of penalties, tax liability, and for taxpayers assessed by agency staff as responsible officers during collection of delinquent taxes.

Identified in 2023

The OPA3 classification was identified in the 2023 Succession Plan.

Competency Development

We have developed a plan focused on thorough documentation, structured knowledge transfer and hands on training on essential tasks that can be supported by other staff in the Program Coordination Unit.

Recruitment and Retention

Recruiting and retaining talent for this position is challenging due to a combination of the specialized skill requirements for multiple tax programs, lack of advancement opportunities, and a compensation structure that is not always competitive with the federal government, other state agencies, or the private sector. Mitigation efforts include emphasizing job stability and the opportunity to make an impact on the lives of Oregonians.

Skill Development

The person in the current position has previous experience in managing professionals in the tax and legal field, and as a licensed attorney has legal experience which makes the work they perform efficient. Overcoming the skill development challenges for other or future people in the role will require mentorship, training, hands-on experience and detailed written guides on specifics of the work.

Systems Analyst (OPA3), Business Division, Withholding, Other Taxes & Fees

Competencies of Position

This position must possess the following:

- A deep understanding of technical system requirements and expertise in analyzing system capabilities, identifying user needs and then turning them into functional requirements for our complex systems.
- Extensive experience with agency's administrative and operational systems and of interrelated systems across different divisions, enabling the position to effectively assess systems issues, coordinate across different platforms and ensure consistent functionality for the staff and taxpayers.
- Effective planning skills and the ability to balance multiple responsibilities, including ongoing operational support, project-based work and user communication, the ability to manage deadlines and aligning projects with broader organizational goals.
- The ability to clearly convey complete technical and administrative information to a range of stakeholders including agency management, staff and external parties.
- The ability to address immediate system issues but also identify opportunities for long term improvements efficiencies and enhancements within system operation and policy.
- A customer-focused approach to address and resolve issues providing reliable support to the section.

Reason Identified as Highly Critical

This position is highly critical to the agency and is essential for coordinating the development, testing and implementation of the of the Withholding and Payroll tax section system processes. This position requires a unique blend of technical, analytical and interpersonal competencies to manage its broad scope and high impact responsibilities. This position provides system support for Personal Income tax withholding, Statewide Transit, TriMet and Lane County Transit Tax, Payroll, Marijuana, Cigarette, Tobacco, Psilocybin, Tobacco Retail License, and Kratom programs.

Identified in 2023

The OPA3 classification was identified in the 2023 Succession Plan.

Competency Development

We have developed a plan focused on thorough documentation, structured knowledge transfer and hands on training on essential tasks that can be supported by other staff in the Program Coordination Unit.

Recruitment and Retention

Recruiting and retaining talent for this position is challenging due to a combination of the specialized skill requirements for multiple tax programs, lack of advancement opportunities, and a compensation structure that is not always competitive with the federal government, other state agencies, or the private sector. Mitigation efforts include emphasizing job stability and the opportunity to make an impact on the lives of Oregonians.

Skill Development

Overcoming the skill development challenges for other or future people in the role will require mentorship, training, hands-on experience and detailed written guides on the specifics of the work.

Systems Analyst (OPA3), Business Division, Oregon Special Business Programs

Competencies of Position

This position must possess the following:

- Ability to analyze and calculate tax distributions, withholding tables and other critical financial data with precision to ensure correct revenue distribution and assist in revenue forecasting.
- Excellent written and verbal communication skills for holding taxpayer conferences, training sessions and collaborating with a variety of federal, state and local government agencies including the legislature, the office of Economic Analysis, and taxpayers and their representatives.
- Ensure precise calculations and the correct distribution of tax revenues and presentation materials. Expertise with systems used to analyze and present data. Critical thinking is also necessary when evaluating data.

Reason Identified as Highly Critical

This position is highly critical to the agency and is essential for coordinating the development, testing and implementation of the of the many programs administered by OSBP. This position requires a unique blend of technical, analytical and interpersonal competencies to manage its broad scope and high impact responsibilities.

Identified in 2023

The OPA3 classification was identified in the 2023 Succession Plan.

Competency Development

We have developed a plan focused on thorough documentation, structured knowledge transfer and hands on training on essential tasks that can be supported by other staff in the unit.

Recruitment and Retention

Recruiting and retaining talent for this position is challenging due to a combination of the specialized skill requirements for multiple tax programs, lack of advancement opportunities, and a compensation structure that is not always competitive with the federal government, other state agencies, or the private sector. Retention of this position requires emphasizing job stability and the individual in the position has a strong belief in the opportunity to make an impact in the lives of Oregonians.

Skill Development

Overcoming the skill development challenges for other or future people in the role will require mentorship, training, hands on experience and detailed written guides on how specifics of the work.

Systems Analyst (OPA3), Business Division, Corporation & Estate

Competencies of Position

This position must possess the following:

- A deep understanding of technical system requirements, and expertise in analyzing system capabilities, identifying user needs and then turning them into functional requirements for our complex systems.
- Extensive experience with agency's administrative and operational systems and of interrelated systems across different divisions, enabling them to effectively assess systems issues, coordinate across different platforms and ensure consistent functionality for the staff and taxpayers.
- Effective planning skills and the ability to balance multiple responsibilities, including ongoing operational support, project-based work and user communication, and the ability to manage deadlines and aligning projects with broader organizational goals.
- The ability to clearly convey complete technical and administrative information to a range of stakeholders including agency management, staff and external parties.
- The ability to address immediate system issues but also identify opportunities for long term improvements efficiencies and enhancements within system operation and policy, recommending and implementing improvements aligned with the agency's objectives.
- A customer-focused approach to address and resolve issues providing reliable support to the section.

Reason Identified as Highly Critical

This position is highly critical to the agency and is essential for coordinating the development, testing and implementation of the of the corporate income and excise, estate transfer, fiduciary income, and lane and TriMet self-employment tax programs. This position requires a unique blend of technical, analytical, and interpersonal competencies to manage its broad scope and high impact responsibilities.

Identified in 2023

The OPA3 classification was identified in the 2023 Succession Plan.

Competency Development

We have developed a plan focused on thorough documentation, structured knowledge transfer and hands on training on essential tasks that can be supported by other staff in the unit. There is an OPA2 position that has been training in this area as well as a temporary rotation to build bench strength, however there are not very many people in the agency with this unique skill set. Cross training is a work in progress for this position.

Recruitment and Retention

Recruiting and retaining talent for this position is challenging due to a combination of the specialized skill requirements for multiple tax programs, lack of advancement opportunities, and a compensation structure that is not always competitive with the federal government, other state agencies, or the private sector. Retention of this position requires emphasizing job stability and the individual in the position has a strong belief in the opportunity to make an impact in the lives of Oregonians.

Skill Development

Overcoming the skill development challenges for other or future people in the role will require mentorship, training, hands on experience and detailed written guides on how specifics of the work. In addition, very few people in the agency have these skills and knowledge so building bench strength is a struggle.

Tax Compliance Coordinator (OPA3), Personal Tax and Compliance Division (PTAC), Program Services – Systems and Data

Competencies of Position

This position must possess the following:

- Deep knowledge and understanding of Oregon and federal personal and corporate income tax law
- Extensive experience with the agency’s operational system, GenTax, and deep familiarity with the data structures used therein
- Experience with data sampling and manipulation using software
- Experience with Power BI and other data visualization and reporting software
- Effective planning skills and the ability to balance multiple responsibilities, including project-based work, and the ability to manage deadlines and aligning projects with broader organizational goals.
- The ability to clearly convey complete technical and administrative information to a range of stakeholders including agency management, staff and external parties.

Reason Identified as Highly Critical

This position has highly specialized and technical knowledge in Oregon and federal personal income tax in order to select audits, as well as serve as subject matter expert for data in the personal income tax program.

Identified in 2023

The OPA3 classification was identified in the 2023 Succession Plan.

Competency Development

Continue to cross-train other OPA3s on the data team in the technical aspects of this position.

Recruitment and Retention

It will be difficult to find someone who has these skills that have been built over a long period of time in the tax program. We are mitigating this challenge by building internal bench strength and documenting processes.

Skill Development

Current employees do not stay in their positions long enough to gain the skills that are needed for this role. We are working on training plans and increasing bench strength, but the deep knowledge of the incumbent may be once in a generation.

Filing Enforcement and Discovery Processing Coordinator (OPA3), PTAC Division, Program Services – Policy

Competencies of Position

This position must possess the following:

- Deep knowledge and understanding of Oregon and federal personal and corporate income tax law
- Extensive experience with the agency’s operational system, GenTax, and deep familiarity with the data structures used therein
- Experience with data sampling and manipulation using software
- Experience with Power BI and other data visualization and reporting software
- Effective planning skills and the ability to balance multiple responsibilities, including project-based work, and the ability to manage deadlines and aligning projects with broader organizational goals.
- The ability to clearly convey complete technical and administrative information to a range of stakeholders including agency management, staff and external parties.

Reason Identified as Highly Critical

Highly specialized knowledge needed in both Oregon and federal personal income tax as well as technical knowledge in order to select cases for filing enforcement.

Identified in 2023

The OPA3 classification was identified in the 2023 Succession Plan.

Competency Development

We have a relatively new person in this position so she needs to build her own bench strength before we start building it in others. This position will continue to cross-train other OPA3s on the data team in the technical aspects of this position.

Recruitment and Retention

It’s a very specialized position performing work only a few people in the agency do. We are mitigating by documenting our processes so they can be handed off to others if necessary.

Skill Development

This position requires a lot of critical thinking skills which are hard to teach. We are working on training plans and increasing bench strength in this area.

Systems Coordinator (OPA3), PTAC Division, Program Services – Policy

Competencies of Position

This position requires a highly organized, detail-oriented person, with leadership skills, technical knowledge of the system, XML skills, tax law knowledge, and skills working with vendors.

Reason Identified as Highly Critical

This position is responsible for both the processing system for tax returns as well as the electronic filing system for tax returns. The incumbent has a lot of institutional knowledge gained over years of experience in this role.

Identified in 2023

The OPA3 classification was identified in the 2023 Succession Plan.

Competency Development

This team has several OPA2 positions in roles that assist with the job duties of this position, so they are all developing skills to assist in successor planning.

Recruitment and Retention

This position is a highly technical lead position so recruiting outside candidates with the right skills would present challenges. We will mitigate this challenge by developing internal candidates.

Skill Development

Gaining the technical knowledge and experience needed for this position takes many years in the role. To overcome this challenge, we are training OPA2s in the unit to learn the skills and technical knowledge needed for the position.

Fraud Coordinator, Tax Auditor 2 (TA2), PTAC Division, Program Services – Systems and Data

Competencies of Position

This position requires a highly detail-oriented person, with knowledge of tax law, fraud patterns, electronically filed tax return metadata, as well as leadership skills, and the ability to work with internal and external partners.

Reason Identified as Highly Critical

The person in this position needs to have a deep knowledge and understanding of tax law, experience in detecting fraud patterns, know how to build rules inside the system to identify returns that match fraud patterns, and have experience in the fraud module in GenTax.

Identified in 2023

The TA2 classification was identified in the 2023 Succession Plan.

Competency Development

We are developing training for this position and plan to use it to build bench strength in the unit.

Recruitment and Retention

Experience detecting tax refund fraud is a critical skill for the position. It would be rare to find a candidate with this experience from outside the agency. We will mitigate this by teaching this skill to others in the unit to develop the skill internally.

Skill Development

Experience in detecting tax refund fraud usually is only gained from experience within the unit. We will overcome this challenge by developing those skills on the team.

Senior Business Analyst (ISS8), Information Technology Services Division (ITSD), GenTax Operations

Competencies of Position

As a senior-level business analyst this position provides expert-level in-depth support, architectural and project guidance for technically sophisticated computer software and data systems that are foundational to the ongoing operations of mission critical systems within the Department of Revenue. This position is responsible for coordinating with stakeholders in Finance for Revenue financial reporting. The position designs and interprets technical financial reports with senior GenTax developers and Finance. This reporting is mission critical for our agency and the accuracy of the data is of the utmost importance. This position is required to have extensive experience with Revenue Accounting, General Ledger, GenTax, and financial principles.

Reason Identified as Highly Critical

This position is highly technical, requires deep knowledge of the GenTax system and processes, detailed knowledge of Revenue Accounting and General Ledger (RAGL) financial areas of GenTax. This is a specialized skill set and difficult to train for, taking years to gain the knowledge and skills. If the current employee vacated the position, there would be a large knowledge/skill gap that would put the agency at risk. The position would be difficult to fill because of the technical skill level, historical tax program, financial and GenTax knowledge required.

Identified in 2023

The ISS8 classification was identified in the 2023 Succession Plan.

Competency Development

This position requires very specific knowledge of GenTax financials. We have brought in another person from program with the GenTax financial experience required to begin cross-training in this position. Our plan is to have them shadow this position moving forward to begin to build the foundation to be a backup.

Recruitment and Retention

We plan to retain current staff as much as possible, but burnout can be a risk with this position. Having familiarity with both GenTax and financial principles would present a recruitment challenge. If we must recruit, we will recruit staff from inside the agency with extensive knowledge of GenTax.

Skill Development

This position requires very specific knowledge of GenTax financials. Current employees need to develop skills. The challenge with this is workload. There is a lack of capacity for someone to be involved enough to learn the skills required. Our plan is to continue training our newest rotation who has the capacity and financial base required, making them a viable candidate for a future vacancy.

Senior Application Lead (ISS8), ITSD, GenTax Projects and New Development

Competencies of Position

The Senior Application Lead must have expert knowledge of the Application Development staff's current applications, which include 13 internal and external applications in production and one in development, and the core imaging/keying application that must be configured each year tax return and payment processing. This employee must also have expert knowledge of Revenue's four legacy IT systems that haven't been remediated yet.

Reason Identified as Highly Critical

This vacancy would cause a significant impact. The software applications that this position supports are critical to the agency.

Identified in 2023

The ISS8 classification was identified in the 2023 Succession Plan.

Competency Development

We are working on knowledge transfer/cross-training with other Application Development staff. This includes written documentation as well as person-to-person training.

Recruitment and Retention

Recruiting and retaining talent for this position is challenging due to a combination of the specialized software development skill requirements for developing new applications, maintaining existing applications and converting legacy applications.

Skill Development

Other Application Development staff are being trained in development languages used in the new applications, current applications and legacy applications.

Senior Systems Analyst (ISS7), ITSD, GenTax Operations

Competencies of Position

As a senior-level systems analyst this position provides expert-level in-depth support, architectural and project guidance, and development for technically sophisticated computer software and data systems that are foundational to the ongoing operations of mission-critical systems within the Department of Revenue. This position is responsible for coordinating with stakeholders in Finance for Revenue financial reporting. The position develops technical financial reports with senior GenTax developers and Finance. This reporting is mission-critical for our agency and the accuracy of the data is of the utmost importance. This position is required to have extensive experience with Revenue Accounting, General Ledger, GenTax development, and financial principles.

Reason Identified as Highly Critical

This position is highly technical, requires deep knowledge of the GenTax system and processes, detailed knowledge of Revenue Accounting and General Ledger (RA/GL) financial areas of GenTax. This position requires extensive knowledge of the GenTax codebase and development within the financial areas of GenTax. This is a specialized skill set and difficult to train for, taking years to gain the knowledge and skills. If the current employee vacated the position, there would be a large knowledge/skill gap that would put the agency at risk. The position would be difficult to fill because of the technical skill level, historical tax program, financial and GenTax knowledge required.

Identified in 2023

The ISS7 classification was identified in the 2023 Succession Plan.

Competency Development

This position requires very specific knowledge of GenTax financials. We have brought in another person from program with the GenTax financial experience required to begin cross-training in this position. Our plan is to have them shadow this position moving forward to begin to build the foundation to be a backup.

Recruitment and Retention

We plan to retain current staff as much as possible, but burnout can be a risk with this position. Having familiarity with both GenTax and financial principles would present a recruitment challenge. If we must recruit, we will recruit staff from inside the agency with extensive knowledge of GenTax.

Skill Development

This position requires very specific knowledge of GenTax financials. Current employees need to develop skills. The challenge with this is workload. There is a lack of capacity for someone to be involved enough to learn the skills required. Our plan is to continue training our newest rotation who has the capacity and financial base required, making them a viable candidate for a future vacancy.

Critical Positions

Research Analyst (Research Analyst 4), Administration Division, Research

Competencies of Position

The position must have the ability to design and lead technical projects using tax data.

Reason Identified as Critical

Specialized knowledge is required for these roles, prior recruitments have been challenging, and there are few promotion possibilities at Revenue that stay in the technical/analytical track.

Identified in 2023

The classification of Economist was identified in the 2023 Succession Plan.

Competency Development

We cross-train on the specific tax programs to ensure coverage in case someone leaves. Aside from that, we rely on the Economist 4s to cover if/when someone is out.

Recruitment and Retention

Recruitment can be easier than for the economist roles, since these don't require the specialized economics knowledge, but they still require tax knowledge. With more employees at Revenue working in technical roles (OPAs, Research Analysts, etc.) there are more potential candidates available at Revenue who might be interested if/when we need to fill a vacancy. We also look to Research Analyst 3s positions in similar agencies (Employment and OHA/DHS) where there are more people who can qualify and do the work.

Skill Development

We focus on cross-training and emphasizing skill development, both technical (SQL, SAS, etc.) and informal skills (writing, etc.).

Policy Analyst (OPA3), Business Division, Oregon Special Business Programs

Competencies of Position

This position must possess the following:

- A deep understanding of tax policy, legislative processes, and administrative rules to interpret and implement complex laws accurately.
- The ability to analyze and calculate tax distributions, withholding tables and other critical financial data with precision to ensure correct revenue distribution and assist in revenue forecasting.
- Excellent written and verbal communication skills for holding taxpayer conferences, training sessions and collaborating with a variety of federal, state and local government agencies including the legislature, the office of Economic Analysis, and taxpayers and their representatives.

- Attention to detail to ensure precise calculations and the correct distribution of tax revenues and presentation materials.
- The ability to quickly adapt to management and legislative changes and solve complex tax related issues, balancing the needs of a variety of interested parties.
- Skills with the various computer and software systems, with particular strength in data analysis and policy documentation.

Reason Identified as Critical

This position is critical to the agency and is essential for effective tax policy implementation, legislative coordination and the daily operation of the agency. This position is responsible for understanding and ensuring the efficient and continuing administration of several complex tax programs including the Corporate Activity Tax, Statewide and Local Lodging, e911/988, HERT, Hazardous Substance, Amusement Device, Criminal Fines, Loaded Tank Railroad Car, Vehicle Privilege and Use, Bicycle Excise, and Petroleum Load Fee programs. This position is responsible for interpreting and executing new legislation, requiring strong analytical and policy skills. This position coordinates administrative rules, implements new programs, and partners with localities.

Identified in 2023

The OPA3 classification was identified in the 2023 Succession Plan.

Competency Development

We have developed a plan focused on thorough documentation, structured knowledge transfer and hands on training on essential tasks that can be supported by other staff in the unit. As the section and some programs are still new, this plan will be adopted over time as capacity allows.

Recruitment and Retention

Recruiting and retaining talent for this position is challenging due to a combination of the specialized skill requirements for multiple tax programs, lack of advancement opportunities, and a compensation structure that is not always competitive with the federal government, other state agencies, or the private sector. Retention of this position includes emphasizing job stability and the opportunity to make an impact on the lives of Oregonians.

Skill Development

Challenges for a new person in this position include learning many unique programs as well as tax administration. Overcoming these challenges includes mentorship, training, hands on experience, and detailed written guides when available.

Data Analyst (OPA3), Business Division, Oregon Special Business Programs

Competencies of Position

This position must possess the following:

- The ability to analyze and calculate tax distributions, withholding tables and other critical financial data with precision to ensure correct revenue distribution and assist in revenue forecasting.
- Excellent written and verbal communication skills for holding taxpayer conferences, training sessions and collaborating with a variety of federal, state and local government agencies including the legislature, the office of Economic Analysis, and taxpayers and their representatives.
- Attention to detail to ensure precise calculations and the correct distribution of tax revenues and presentation materials, expertise with systems used to analyze and present data, and critical thinking skills

Reason Identified as Critical

This position is critical to the agency and is essential for effective tax policy implementation and administration, including coordinating compliance activities. This position is responsible for understanding the data produced by administration of all the programs in OSBP. This position is responsible for interpreting, analyzing, and using data to produce systems that work for a variety of functions in the section.

Identified in 2023

The OPA3 classification was identified in the 2023 Succession Plan.

Competency Development

We have developed a plan focused on thorough documentation, structured knowledge transfer and hands on training on essential tasks that can be supported by other staff in the unit. As the section and some programs are still new, this plan will be adopted over time as capacity allows.

Recruitment and Retention

Recruiting and retaining talent for this position is challenging due to a combination of the specialized skill requirements for multiple tax programs, lack of advancement opportunities, and a compensation structure that is not always competitive with the federal government, other state agencies, or the private sector. Retention of this position includes emphasizing job stability and the opportunity to make an impact on the lives of Oregonians.

Skill Development

Not very many people in the agency are data experts and it is useful to come into this position with knowledge of tax administration. Finding the right fit and mix of skills and abilities is challenging and not something the agency is skilled at building currently. In the future, we will need to continue partnering with other data analysts in the agency to pass along key knowledge through mentoring, training, hands on experience, and detailed documentation.

OSBP Policy & Systems Manager (RM2), Business Division, Oregon Special Business Program

Competencies of Position

This position must possess the following:

- A deep understanding of technical system requirements and expertise to analyze system capabilities, identifying user needs and then turning them into functional requirements for our complex systems.
- Extensive experience with the agency's administrative and operational systems and of interrelated systems across different divisions, enabling the position to effectively assess systems issues, coordinate across different platforms and ensure consistent functionality for the staff and taxpayers.
- The ability to clearly convey complete technical and administrative information to a range of stakeholders including agency management, staff and external parties.
- The ability to address immediate system issues but also identify opportunities for long-term improvements efficiencies and enhancements within system operation and policy, recommending and implementing improvements aligned with the agency's objectives.
- A customer-focused approach to address and resolve issues providing reliable support to the section.

Reason Identified as Critical

This position is critical because it is responsible for two key functions for all of the programs administered by OSBP. Policy work has a broader base in the agency, however there are very few people who truly understand the systems work performed in the program areas in the agency. This position requires a unique blend of technical, analytical, management, leadership, and interpersonal skills to manage the large scope of work in their portfolio. The decisions made by this position have a high impact on all programs administered by OSBP and taxpayers.

Identified in 2023

This position was not identified in the 2023 Succession Plan.

Competency Development

Over time the person in this position will pass along knowledge to the other managers in the section to build up these skillsets. With so much responsibility, the capacity is not great at this time, but the front-line managers are slowly taking on additional duties.

Recruitment and Retention

Since this is a management position, technical skills are not necessarily required as a minimum qualification. This position has a large portfolio of work functions and tax programs which may dissuade some interest in the position. This position was recently reclassified to a higher level making it more competitive with other state positions, but it will be difficult to fill this position in the future with someone who has the right mix of technical knowledge and management abilities. The mitigation for recruitment of this position is to build the skillset from within the section. If that fails, the incoming candidate would need more support from the Administrator and other Section Managers in the division to gain the knowledge necessary to effectively administer the programs they are responsible for.

Skill Development

This position benefits from a current tax administrator being able to step into the role, however because of its uniqueness and the number of programs that isn't always appealing to candidates. The current person in this position is still learning and therefore it will take extra time before we can pass along that knowledge. Over time, the knowledge base in the unit will grow and potentially yield the next manager from the pool within the unit or section.

Policy Analyst (OPA3), Business Division, Corporation & Estate

Competencies of Position

This position must possess the following:

- A deep understanding of tax policy, legislative processes, and administrative rules to interpret and implement complex laws accurately.
- The ability to analyze and calculate tax distributions, withholding tables and other critical financial data with precision to ensure correct revenue distribution and assist in revenue forecasting.
- Excellent written and verbal communication skills for holding taxpayer conferences, training sessions and collaborating with a variety of federal, state and local government agencies including the legislature, the office of Economic Analysis, and taxpayers and their representatives.
- Attention to detail to ensure precise calculations and the correct distribution of tax revenues and presentation materials.
- The ability to quickly adapt to management and legislative changes and solve complex tax related issues, balancing the needs of a variety of interested parties.

- Skills with the various computer and software systems, with particular strength in data analysis and policy documentation.

Reason Identified as Critical

This position is critical to the agency and is essential for effective tax policy implementation, legislative coordination and the daily operation of the agency. This position is responsible for understanding ensuring the efficient and continuing administration of several complex tax programs including Corporate income and excise, Estate Transfer, Fiduciary Income, and Lane and TriMet self-employment. This position is responsible for interpreting and executing new legislation, requiring strong analytical and policy skills. This position coordinates administrative rules, implements new programs, and coordinates with other state agencies.

Identified in 2023

The OPA3 classification was identified in the 2023 Succession Plan.

Competency Development

We have developed a plan focused on thorough documentation, structured knowledge transfer and hands on training on essential tasks that can be supported by other staff in the unit.

Recruitment and Retention

Recruiting and retaining talent for this position is challenging due to a combination of the specialized skill requirements for multiple tax programs, lack of advancement opportunities, and a compensation structure that is not always competitive with the federal government, other state agencies, or the private sector. Retention of this position includes emphasizing job stability and the opportunity to make an impact on the lives of Oregonians.

Skill Development

The incumbent has previous experience in managing professionals in the tax and legal field, and as a licensed attorney has legal experience which makes the work they perform very efficient. Overcoming the skill development challenges for other or future people in the role will require mentorship, training, hands on experience and detailed written guides on how specifics of the work.

Data and Discovery Analyst (OPA3), Business Division, Corporation & Estate

Competencies of Position

This position must possess the following:

- The ability to analyze and calculate tax distributions, withholding tables and other critical financial data with precision to ensure correct revenue distribution and assist in revenue forecasting.
- Excellent written and verbal communication skills for holding taxpayer conferences, training sessions and collaborating with a variety of federal, state and local government agencies including the legislature, the office of Economic Analysis, and taxpayers and their representatives.
- Attention to detail to ensure precise calculations and the correct distribution of tax revenues and presentation materials, expertise with systems used to analyze and present data and critical thinking skills.

Reason Identified as Critical

This position is critical to the agency and is essential for effective tax policy implementation and administration, including coordinating compliance activities. This position is responsible for understanding the data produced by administration of all the programs in Corp & Estate. This position is responsible for interpreting, analyzing, and using data to produce systems that work for a variety of functions in the section.

Identified in 2023

The OPA3 classification was identified in the 2023 Succession Plan.

Competency Development

The skill set for this position is unique, and a background in administration of these specific programs is helpful. Employees who promote internally in tax administration roles don't always have the data skills necessary for this position. We will build bench strength by cross-training positions in the section.

Recruitment and Retention

Finding a candidate with both data skills and tax administration knowledge is challenging. In the future, we will need to continue partnering with other data analysts in the agency to pass along key knowledge through mentoring, training, hands on experience, and detailed documentation.

Skill Development

It is difficult to teach data skills to people who don't already possess them. Much of this work is learning on the job and from others with expertise. The level of expertise in the agency is growing but is still immature. This position participates on the agency's data community of practice and cross-trains with other team members to build knowledge and skills.

Pass-through Entity Coordinator (OPA3), PTAC Division, Program Services – Policy

Competencies of Position

This position requires a high degree of knowledge about pass through entities, which are businesses such as partnerships or S-Corporations whose income is passed through to the partners or shareholders to be taxed, rather than taxed on the entity's return.

Reason Identified as Critical

This position is critical because of the amount of knowledge it needs about pass through entities and the various taxes and tax returns that they need to file. Depending on the situation, an entity may file multiple returns for itself or on behalf of the partners or shareholders. How these returns interact can be confusing for the uninitiated.

Identified in 2023

The OPA3 classification was identified in the 2023 Succession Plan.

Competencies of Position

We provide training on pass through entities to our auditors who would be the most likely position that would move into this position.

Recruitment and Retention

The knowledge is highly specialized so we're recruiting from a small pool of folks. We probably don't pay enough for external folks with this knowledge and skill set to be interested in this position.

Skill Development

These are very specialized skills that would generally be gained by accountants and auditors. The number of those positions are declining as fewer people graduate from college with accounting degrees.

Senior Auditor, Tax Auditor 2, PTAC Division, Multi-Entity Domestic C

Competencies of Position

This position requires a high degree of knowledge about pass through entities, which are businesses such as partnerships or S-Corporations whose income is passed through to the partners or shareholders to be taxed, rather than taxed on the entity's return. In addition to the technical knowledge, written and verbal communication skills are needed to train other tax auditors on this knowledge and communicate effectively with taxpayers and their representatives.

Reason Identified as Critical

These positions are critical because of the amount of knowledge it needs about pass through entities and the various taxes and tax returns that they need to file.

Identified in 2023

The TA2 classification was identified in the 2023 Succession Plan.

Competency Development

We provide training on pass through entities to our tax auditors to build bench strength. Tax auditors would be the most likely classification to move into this position.

Recruitment and Retention

The knowledge is highly specialized so we're recruiting from a small pool of folks. We probably don't pay enough for external folks with this knowledge and skill set to be interested in this position.

Skill Development

These are very specialized skills that would generally be gained by accountants and auditors. The number of those positions are declining as fewer people graduate from college with accounting degrees.

Senior Conference Officer, Tax Auditor 2, PTAC Division, Program Services – Conference

Competencies of Position

This position requires a high degree of knowledge about Oregon and federal personal and corporate income tax law. In addition to the technical knowledge and advanced tax law research skills, this position needs excellent written communication skills to explain to taxpayers the results of their conference appeals in a way that is both understandable and legally correct.

Reason Identified as Critical

The person in this position has highly technical research and tax knowledge with exemplary writing skills in order to both perform conferences (appeals) of complex tax return adjustment as well as review the conference decisions of others in the unit.

Identified in 2023

The Tax Auditor 2 classification was identified in the 2023 Succession Plan.

Competencies of Position

Others in this unit with enough time and experience could potentially take up this position.

Recruitment and Retention

The knowledge is highly specialized so we're recruiting from a small pool of folks. We probably don't pay enough for external folks with this knowledge and skill set to be interested in this position. Auditors who enjoy auditing don't regularly want to move into this position because it involves a lot of writing and reviewing and research. We have offered temporary work assignments in this unit in the past to drum up interest from auditors to varying degrees of success.

Skill Development

These are very specialized skills that would generally be gained by accountants and auditors. The number of those positions are declining as fewer people graduate from college with accounting degrees.

Endpoint Infrastructure Architect (ISS7), ITSD, Support Services

Competencies of Position

Provides expert-level in-depth support for architectural and project guidance of software and data systems that are foundational to the function of the Department of Revenue. Requires analysis of the environments to resolve technical problems and design secure solutions that are compliant with State of Oregon and IRS statutes and regulations by designing, retrieving and interpreting technical and security reports. Implements solutions with other agencies and continues to partner with Enterprise Technology Services, and other Agencies on State Enterprise efforts as appropriate.

Reason Identified as Critical

The position is highly technical, requires historical knowledge of Revenue systems and architecture, detailed knowledge of IRS security requirements and how we have mitigated the risks in the past. Eventually, because of the skill level, the current staff will either move on or be promoted, leaving a large gap. This position is hard to fill because of the technical skill level required.

Identified in 2023

The ISS7 classification was identified in the 2023 Succession Plan.

Competency Development

We have one person trained to back up this position. We will build depth by training at least one more person. We will document our processes, procedures and decision justifications.

Recruitment and Retention

We plan to retain current staff as best we can. If we must recruit we will recruit staff with extensive knowledge of desktop and endpoint management and Microsoft products. We will, whenever possible hire from within, and train existing staff to backfill in case replacing staff becomes necessary.

Skill Development

This position requires very specific knowledge of aging technology. Our plan is to engage Microsoft to supply training and guidance. Additionally, we will continually modernize our infrastructure and application set to ensure we stay current using supported technologies.

Senior Project Manager (ISS8), ITSD, Shared Services

Competencies of Position

This position must possess the following:

- Knowledge of the Revenue's current development environment, the programs involved, and Revenue's legacy IT systems.
- Ability to use deep knowledge and understanding of the operating environment to identify partnerships and build relationships to support program objectives.
- Ability to identify business improvements and discusses ways to learn from mistakes and create turnaround situations.
- Expertise in Azure project management, Azure DevOps, and Power BI.
- Collaboration and excellent in written and verbal communication skills.

Reason Identified as Critical

The current incumbent is integral to the agency success due to consistent work on the most critical and complex projects. This position must have a deep understanding of agency policies, excel in vendor management, and have a strong technical grasp. The current incumbent has all of the following skills:

- Executes complex projects that requires multi agency coordination.
- Needs to be highly skilled in project management
- Highly skilled in managing contracts
- Has highly skilled negotiating skills
- Domain expertise

Identified in 2023

The ISS8 classification was identified in the 2023 Succession Plan.

Competency Development

We will develop bench strength by training existing project managers on more complex projects. We will continue to provide trainings for employees to develop new skills and provide opportunities that challenge others learn on the job and grow.

Recruitment and Retention

Recruitment has been more difficult than retention. Attracting highly skilled project managers has been challenging due to salary constraints. We have used external consultants to help with recruitment in the past. To mitigate, we plan to attract talent by offering variety of trainings and challenging projects that would be interesting for external talent.

Skill Development

The biggest challenge is current employees are comfortable in what they know and may not be willing to learn a new skill. I will begin conversations with employees to learn about their future career path and how I might support them so that they are comfortable learning a new skill.

Business Analyst (OPA3), ITSD, Shared Services

Competencies of Position

This position must be a Certified Business Analyst, have excellent written and verbal communication skills, and experience with requirements documentation, Agile development, Azure DevOps, GenTax system, and Microsoft 365.

Reason Identified as Critical

The position requires business knowledge and expertise in the GenTax system, specifically in the modules that support the Property Tax system: Central Assessment, and Industrial Property evaluation. The position must also have expertise in creating user stories and acceptance criteria in Agile development environment.

Identified in 2023

The ISS8 classification was identified in the 2023 Succession Plan.

Competency Development

We are cross-training program area subject matter experts to build bench strength and back-up for this position.

Recruitment and Retention

Recruitment has been more difficult than retention. Attracting highly skilled business analysts has been challenging due to salary constraints. We have used external consultants to help with recruitment in the past. To mitigate, we plan to attract talent by offering variety of trainings and challenging projects that would be interesting for external talent.

Skill Development

Our current workforce is not skilled in Power BI and Azure DevOps. We have begun to train other team members to address this challenge.

Enterprise Architect/Senior Network Engineer/Cybersecurity (ISS8), ITSD, Engineering Services

Competencies of Position

This position is a senior level position that must provide expert level support and knowledge in the following areas: Cybersecurity, Cloud Architecture, Network Infrastructure, Server Administration, Regulation Compliance, Risk Assessment. The person in this position must have exceptional communication skills and must have in-depth knowledge of current Revenue systems and the ability to troubleshoot issues that may arise. This position must stay current on new technologies and understand how they can be used in the Revenue environment

Reason Identified as Critical

This is a highly technical, senior position with many roles. Historical knowledge of Revenue systems, state architecture, IRS and state security requirements is required. The expertise required for this position would be very difficult to find at its current classification (salary). If this position is vacant, it could cause a significant impact to the team and the agency.

Identified in 2023

The ISS8 classification was identified in the 2023 Succession Plan.

Competency Development

The competency development is distributed among multiple other individuals through training and mentorship.

Recruitment and Retention

Retaining staff is top priority. If the need to recruit for this position arises, an ideal candidate would have extensive knowledge in Cybersecurity practices and technical architecture. In-depth knowledge of Revenue systems and architecture would be an added benefit. Because current knowledge of the Revenue environment is so important, hiring from within would make sense, if possible.

Skill Development

The plan is to continually train our employees on current and upcoming technologies. We will use Microsoft and other third-party resources for training. Additionally, we will continually modernize our infrastructure to ensure we stay current using supported technologies.

Database Administrator (ISS7), ITSD, Engineering Services

Competencies of Position

This position is a senior level position and must have advanced knowledge in Database Administration in Microsoft SQL Server and a moderate level of experience in managing Windows Server operating systems. Communication skills, technical troubleshooting skills, and independent thinking are all characteristics that are also required for this position.

Reason Identified as Critical

This position is currently critical because it is single threaded due to vacancies. The position has historically been very difficult to recruit for and it is a somewhat specialized skill set. The position is responsible for administering the databases for all Revenue critical systems and Revenue systems that are not considered critical.

Identified in 2023

The ISS8 classification was identified in the 2023 Succession Plan.

Competency Development

When vacant positions are filled, knowledge and skill gaps will be identified, and training will be used to fill those gaps.

Recruitment and Retention

Retaining current DBA is top priority. We are currently recruiting to fill vacant positions. Candidates with advanced knowledge and/or certificates in Microsoft SQL Server would be ideal.

Skill Development

Training should not be an issue once we get somebody in the vacant positions.

2024 Development | For Critical and Highly Critical Positions

The agency has established a mentorship program to increase internal promotional opportunities, provide support, and to prepare its future leaders. The first phase of the mentorship program focused on partnering first line supervisors and managers with seasoned managers or executive leaders. We are in the second year of our mentorship program, offering mentoring this year for management, operations & policy analyst, research analyst, tax auditor, appraiser, and accountant positions. Forty-three employees are being mentored through the program.

2024 Evaluation | Competencies, Goals, and Recruitment Strategies

Monitoring this Succession Plan for efficiency and effectiveness is essential. The department will update the plan in November 2025 and review it with the Revenue Leadership Team in December 2025, prior to the 2025 submission.

Conclusion

The Department of Revenue succession plan gives us the opportunity to review critical functions of the agency and ensure that these critical functions are well staffed and supported so we can best serve the public. It also allows us to hold these positions against our strategic plan to ensure their priorities are aligned. Looking to the future is paramount in an agency where our function is instrumental to other state agencies and Oregonians, and the succession plan is one way to keep our eyes to the horizon.

FINAL Agency Span of Control as of 09/30/24 @ 11:59:59 PM

	Agency Max Supervisory Ratio	Total # EEs on 09/30/24*	Total # Non-supervisory EEs on 09/30/24	÷	Total # Supervisory EEs on 09/30/24	Total # EEs not assigned a Representation on 09/30/24**	1	:	Adjusted Actual Ratio on 09/30/24	Actual Ratio	Comments
Bureau of Labor and Industries	(1:7)	210	183	÷	27	0	1	:	7	6.78	
Department of Administrative Services	(1:9)	1064	956	÷	108	0	1	:	9	8.85	
Department of Agriculture	(1:8)	689	637	÷	52	0	1	:	12	12.25	
Department of Consumer & Business Services	(1:11)	1031	935	÷	96	0	1	:	10	9.74	
Department of Corrections	(1:11)	5312	4865	÷	447	0	1	:	11	10.88	
Department of Early Learning and Care	(1:9)	364	326	÷	38	0	1	:	9	8.58	
Department of Energy	(1:7)	131	117	÷	14	0	1	:	8	8.36	
Department of Environmental Quality	(1:9)	943	863	÷	80	0	1	:	11	10.79	
Department of Fish and Wildlife	(1:6)	1455	1272	÷	183	0	1	:	7	6.95	
Department of Human Services	(1:8.47)	12440	11295	÷	1140	5	1	:	10	9.91	
Department of Justice	(1:11.88)	1623	1494	÷	129	0	1	:	12	11.58	
Department of Public Safety Standards and Training	(1:17.95)	424	404	÷	18	2	1	:	22	22.44	
Department of Revenue	(1:11)	1237	1131	÷	106	0	1	:	11	10.67	
Department of State Lands	(1:8)	143	127	÷	16	0	1	:	8	7.94	
Department of the State Fire Marshal	N/A	163	142	÷	20	1	1	:	7	7.10	Newly established agency in 23-25
Department of Transportation	(1:11)	5367	4922	÷	444	1	1	:	11	11.09	
Department of Veterans Affairs	(1:5.35)	113	96	÷	17	0	1	:	6	5.65	
Employment Department	(1:11)	2187	2003	÷	184	0	1	:	11	10.89	
Forestry Department	(1:7)	1564	1369	÷	194	1	1	:	7	7.06	
Higher Education Coordinating Commission	(1:7)	221	199	÷	22	0	1	:	9	9.05	
Land Conservation and Development Department	(1:8.5)	105	94	÷	11	0	1	:	9	8.55	
Office of the Governor	N/A	103	83	÷	20	0	1	:	4	4.15	No ratio on file; generally with less than 100 employees.
Oregon Business Development Department	(1:8)	232	208	÷	24	0	1	:	9	8.67	
Oregon Department of Education	(1:10)	928	837	÷	86	5	1	:	10	9.73	
Oregon Department of Emergency Management	(1:11)	157	141	÷	16	0	1	:	9	8.81	
Oregon Health Authority	(1:8.6)	6798	6164	÷	633	1	1	:	10	9.74	
Oregon Housing and Community Services	(1:7)	504	435	÷	69	0	1	:	6	6.30	
Oregon Liquor & Cannabis Commission	(1:11)	431	394	÷	37	0	1	:	11	10.65	
Oregon State Department of Police	(1:8)	1495	1352	÷	136	7	1	:	10	9.94	
Oregon Youth Authority	(1:9)	1049	948	÷	101	0	1	:	9	9.39	
Parks and Recreation Department	(1:8)	929	838	÷	91	0	1	:	9	9.21	
Public Employees Retirement System	(1:11)	443	406	÷	37	0	1	:	11	10.97	
Public Utility Commission	(1:5)	147	125	÷	22	0	1	:	6	5.68	
State of Oregon Military Department	(1:10)	515	469	÷	46	0	1	:	10	10.20	
Water Resources Department	(1:8)	256	227	÷	29	0	1	:	8	7.83	

* This total number includes positions which were flagged by Workday as NOT having a Repr code assigned. Each position was reviewed and assigned to a supervisory or non supervisory category.

** These numbers are showing up in Workday as not having a Repr code assigned. They were reallocated to a supervisory or non-supervisory category and folded into the Total on column C.

Ratio within Maximum supervisory ratio

Ratio not within Maximum supervisory ratio

No current ratio on file with CHRO

Report Name: **HCM | Span of Control Counts by Company (Company or Supervisory Organization Selection)**

Program Prioritization for 2025-27

Agency Name: Department of Revenue																						
2025-27 Biennium																						
Agency Number: 15000																						
Program 1																						
Program/Division Priorities for 2025-27 Biennium																						
DCR	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request	
	Agcy	Prgm/ Div																				
005-08-00-00000	1	PTAC	DOR	PTAC	Personal Income Tax Program Services	1,2,4,5,8,10							\$ 35,617,459	158	142.39		Y	S	ORS 305.015 ORS 305.025. ORS Chapters 305, 314, 315, 316, and 317			
006-02-00-00000	2	BUS	DOR	BUS	Withholding, Other Taxes & Fees	8, 10	34,745,830		871,629				\$ 17,317,851	67	66.50	Y	Y	S	ORS 305, 314, 316, 320		ARB POP 105 - \$781,524 GF; \$754,494 OF; POS 9; FTE 7.92 ARB POP 107 - \$1,433,136 OF; POS 8; FTE 6.53	
006-07-00-00000	3	BUS	DOR	BUS	Corporation and Estate	8, 10	8,587,469		8,730,382				\$ 15,415,434	48	48.00	Y	Y	S	ORS 118, 305, 314, 316, 317, 318		ARB POP 105 - \$89,982 GF; \$86,866 OF; POS 1; FTE 0.88	
006-12-00-00000	4	BUS	DOR	BUS	Multistate Tax Commission		14,854,617		560,817				\$ 347,342				Y	S	ORS 305.695			
008-01-00-00000	5	CAT	DOR	CAT	Corporate Activity Tax	8, 10			18,926,697				\$ 18,926,697	50	49.23	Y	Y	S	ORS 305.317A			
005-05-00-00000	6	PTAC	DOR	PTAC	Personal Income Tax Compliance	4,5,8,10							\$ 39,969,405	136	134.08		Y	S	ORS 305.015 ORS 305.025. ORS Chapters 305, 314, 315, 316, and 317			
004-05-00-00000	7	PTD	DOR	PTD	Industrial Valuation and Central Assessment	2, 3, 8	9,555,549		5,520,812				\$ 15,076,361	43	43.00		Y	S	ORS 307.010; ORS 307.020; ORS 308.205; ORS 308.232; ORS 308.235; ORS 308.290; ORS 308.408; ORS 308.411; ORS 308.413; ORS 308.515; ORS 308.550; ORS 308.555; ORS 308.565		ARB POP 102 - (1,391,381) GF; FTE 5.08 ARB POP 070 - (\$1,726,271) OF; FTE (5.08)	
030-04-00-00000	8	CSR ELVIS	DOR	CSR ELVIS	Core Systems Replacement Operations & Maintenance				850,000				\$ 850,000				Y	Y	S			
007-04-00-00000	9	COLL	DOR	COLL	Operations, Policy & Systems Section								\$ 10,984,584	48	47.50		Y	S	ORS Chapters 18, 293, 305, and 314			
007-05-00-00000	10	COLL	DOR	COLL	Tax Collections Section		7,361,528		3,623,056				\$ 30,924,279	140	139.75		Y	S	ORS Chapters 18, 305 and 314		ARB POP 107 - \$98,784; POS 1; FTE 0.50	
004-03-00-00000	11	PTD	DOR	PTD	Cadastral Information Systems Unit	2, 3, 8	28,576,737		2,347,542				\$ 3,921,011	7	7.00		Y	S	ORS 306.120-132; ORS 305.115; ORS 308.225-517		ARB POP 070 - (\$761,339) OF	
							2,211,193		1,709,818													

Program/Division Priorities for 2025-27 Biennium																						
DCR	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program- Activity Code	GF	LF	OF	NL- OF	FF	NL- FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request	
	Agcy	Prgm/ Div																				
004-06-00-00000	12	PTD	DOR	PTD	County Support, Assistance and Oversight	2, 3, 8							\$ 48,497,936	18	18.00			Y	S	ORS 308.010; ORS 306.150; ORS 294.461; ORS 294.510; ORS 306.245 ORS 310.060 ORS 311.250 ORS 307.010- 307.990 ORS 285C.125 ORS 294.175 ORS 309.200 ORS 309.203 ORS 306.115 ORS 306.120 ORS 306.152 ORS 308.010 ORS 306.115 ORS 324.070 ORS 294.495- 294.520		ARB POP 070 - (\$8,600,516) OF
004-07-00-00000	13	PTD	DOR	PTD	Forestland Valuation and Timber Taxes	2, 3, 8							\$ 2,397,082	8	8.00			Y	S	ORS 321.005 ORS 321.700 ORS 321.210 ORS 308A.092 ORS 321.257 ORS 321.805 ORS 321.833		
006-08-00-00000	14	BUS	DOR	BUS	Cigarette and Tobacco Programs	8, 10							\$ 4,387,270	13	12.50			Y	S	ORS 323.005- 323.482 ORS 323.740 ORS 823.850- 823.862 MSA ORS 180.400 180.494 ORS 323.500- 323.645		
014-01-00-00000	15	MJ	DOR	MJ	Marijuana Program	8, 10							\$ 4,510,876	10	10.00	Y	Y	S	ORS 475C; ORS 475B			
006-06-00-00000	16	BUS	DOR	BUS	Oregon Special Business Programs	8, 10							\$ 3,097,638	10	10.00			Y	S	ORS 320.300-320.350 ORS 305.620. ORS 403.200-403.250 ORS 465.101-465.131 ORS 320.005-320.150 ORS 453.396-453.414 ORS 320.400-320.490 ORS 320.400-320.490 ORS 320.400-320.490 ORS 307.870-890 ORS 468B.427- 437		
007-06-00-00000	17	COLL	DOR	COLL	Other Agency Accounts	4							\$ 13,288,429	59	59.00	Y	Y	S	ORS Chapter 293 and Chapter 18	ARB POP 106 - \$1,284,628 OF ; POS 7; FTE 6.16		
019-01-00-00000	18	NPH	DOR	NPHE	Non-Profit Housing for Elderly Persons	12							\$ 3,792,543					Y	S	ORS 310.630- 310.706		
025-03-00-00000	19	Sr Deferral	DOR	Sr Deferral	Sr Citizens Prop Tax Deferral SP	4							\$ 36,569,339					Y	S	ORS 311.666- 311.701		ARB POP 070 - (\$14,031,339) OF

Program/Division Priorities for 2025-27 Biennium																					
DCR	Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program-Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request
Agcy	Prgm/ Div																				
025-02-00-00000	20	Sr Deferral	DOR	Sr Deferral	Sr Citizens Prop Tax Deferral OF				2,123,197				\$ 2,123,197	9	7.34			Y	S		
007-03-00-00000	21	COLL	DOR	COLL	Recovery Services								\$ -					Y	S	ORS Chapter 18	Positions/Funding moved into OAA and OPS.
003-01-00-00000		ASD	DOR	ASD	Director's Office		4		4,507,254	1,489,386			\$ 5,996,640	15	15.00	Y	N				ARB POP 103 - \$374,450 GF; \$125,550 OF
003-03-00-00000		ASD	DOR	ASD	Financial Services		4		26,381,194	9,699,153			\$ 36,080,337	26	25.76	Y	N				
003-04-00-00000		ASD	DOR	ASD	Human Resources		4		3,348,966	1,100,223			\$ 4,449,207	13	13.00	Y	N				
003-07-00-00000		ASD	DOR	ASD	Communications		4		1,604,469	523,593			\$ 2,128,062	6	6.00	Y	N				
003-08-00-00000		ASD	DOR	ASD	General Services		4		2,493,347	1,788,167			\$ 4,271,508	6	6.00	Y	N				
003-11-00-00000		ASD	DOR	ASD	Research		4		2,965,161	974,957			\$ 3,940,118	11	11.00	Y	N				
003-12-00-00000		ASD	DOR	ASD	Audit		4		606,693	200,269			\$ 806,962	2	2.00	Y	N				
003-13-00-00000		ASD	DOR	ASD	Internal Controls		4		2,518,478	861,015			\$ 3,379,493	10	10.00	Y	N				
004-01-00-00000		PTD	DOR	PTD	Property Tax Division Administration		4		4,091,230	336,133			\$ 4,427,363	3	3.00			Y			
005-01-00-00000		PTAC	DOR	PTAC	Personal Tax and Compliance Div Admin		4		4,122,729	119,202			\$ 4,241,931	2	2.00			Y			
006-01-00-00000		BUS	DOR	BUS	Business Division Administration		4						\$ 4,466,415	3	3.00	Y	Y			ORS 180, 305, 307, 314, 315, 317, 317A, 318, 320, 323, 403, 453, 465, 468B, 475B, 475C, 823	
007-02-00-00000		COLL	DOR	COLL	Collection Division Administration		4		3,856,681	2,155,487			\$ 6,012,168	1	1.00			Y		ORS 305.015-.025 ORS 305, 314, 316, and 317 ORS 293.250 ORS 190.240	ARB POP 102 - (\$500,000) GF ARB POP 106 - \$618,736 OF ; POS 4 ; FTE 3.52
009-01-00-00000		IT	DOR	IT	Information Technology Services-CIO Admin		4		5,351,208	3,172,040			\$ 8,523,248	4	4.00	Y	N				
009-02-00-00000		IT	DOR	IT	Engineering Services		4		4,984,016	1,543,137			\$ 6,527,153	18	18.00	Y	N				ARB POP 104 - \$223,560 GF ; \$66,778 OF ; POS 1 ; FTE0.88
009-03-00-00000		IT	DOR	IT	GenTax Projects & New Development		4		1,109,769	343,654			\$ 1,453,423	4	4.00	Y	N				
009-04-00-00000		IT	DOR	IT	Processing Center		4		19,591,167	5,539,781			\$ 25,130,948	146	111.81	Y	N				
009-05-00-00000		IT	DOR	IT	Support Services		4		4,055,196	1,187,478			\$ 5,242,674	17	17.00	Y	N				
009-06-00-00000		IT	DOR	IT	GenTax Ops and Maint		4		16,832,114	3,695,540			\$ 20,527,654	40	40.00	Y	N				ARB POP 101 - \$1,740,801 ; \$19,980 OF ; POS 4 ; FTE 4.00
087-00-00-00000		Debt Services	DOR	DS	Capital Debt Service and Related Costs				5,233,018				\$ 5,233,018								
									274,479,712				\$ 460,855,065	1,150	1,093.86						

- 1 0 460,855,065 0 -
- 7. Primary Purpose Program/Activity Exists**
- Civil Justice
 - Community Development
 - Consumer Protection
 - Administrative Function
 - Criminal Justice
 - Economic Development
 - Education & Skill Development
 - Emergency Services
 - Environmental Protection
 - Public Health
 - Recreation, Heritage, or Cultural
 - Social Support
- 19. Legal Requirement Code**
- C Constitutional
 - D Debt Service
 - FM Federal - Mandatory
 - FO Federal - Optional (once you choose to participate, certain requirements exist)
 - S Statutory

Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

Document criteria used to prioritize activities:

- * Large Funding Stream over \$100million.
- * Impact to General Fund
- * Long term Health of tax programs.
- * Core business function.
- * Administrative efficiency
- * Statutorily Required.
- * Business Continuity Plan
- * Customer Funded.
- * DCR level

Appendix J: Summary of Proposed Technology and Capital Construction Projects

Information Technology Projects and Investments

The Oregon Department of Revenue's Information Technology Division has the following projects that affect the 2025-27 budget:

- **Legacy Application Decommissioning:** Decommissioning legacy applications that are not aligned with our technical architecture.
- **Season Up 2025: October 2024 – April 2026** – “Season-up” is the process of ensuring agency readiness for the upcoming tax processing season. This is achieved through updating forms and publications, configuring the processing systems, updating the agency's tax administration system (GenTax) and imaging system (Quick Modules) as well as hiring and training seasonal employees and communicating changes to taxpayers on how to file their returns.
- **LegOp Replacement: TBD-TBD** This requires a SharePoint expert on staff which DOR does not have. LegOp is a program that was developed within the agency to store legal opinions received from Attorney General staff on tax issues. It is extremely limited in search capabilities, and it is written on an old platform called Cold Fusion. These servers are no longer under any kind of support and are a huge security risk. Current DOR employees are not familiar with the programming to update it for new tax programs or improve its usefulness. This project would replace the current program with a more robust document management system to handle not only legal opinions, but any document that might prove useful such as appeal and tax court cases, legislative bills, and inter-agency agreements.
- **ELVIS Industrial: February 2025 – December 2026** This will require the majority of our GenTax projects team to complete. The Oregon Department of Revenue's Property Tax Division provides appraisal services for the state's most complex properties in the Valuation Section. The Valuation Section currently relies on antiquated applications developed over 20 years ago, internally developed databases, spreadsheets, and paper files to manage the complex effort of annually determining the assessed values for Oregon's state-appraised industrial properties. The Valuation Section lacks a comprehensive computerized system that integrates all the data necessary to effectively manage and perform its appraisal responsibilities. The Valuation Section is spending significant time on inefficient manual processes and on disparate applications that inhibit the ability to perform appraisals. These inefficiencies are problematic as current staffing levels have not kept pace with the growth in the workload with which the Valuation Section is responsible. This results in long-term program instability that necessitates the need to invest in modern appraisal tools that will improve the efficiency, accuracy, and transparency of the Valuation Section's complex appraisal program. The objective of this modernization project is to obtain an integrated and cohesive application platform resulting in a reduced reliance on paper files, eliminate wasted processing steps and improving overall taxpayer, county and DOR personnel experience and satisfaction.
- **Managed Payments: February 2025 – December 2025** – This will require all FAST staff available to DOR. Managed Payments is a complete replacement of both Payments (now referred to as Traditional Payments) and Cashiering subsystems. Many improvements to payment processing within GenTax are made with Managed Payments, adding flexibility to many aspects of handling payment records. Instead of focusing solely on account and filing periods, Managed Payments

use a broader concept of a “target”, such as a customer, account, bill item, collection, payment plan, audit, etc.

- **Core 26 Upgrade: July 2025 – December 2026** – This will require all FAST staff available to DOR. As part of our effort to maintain modern systems and processes we will be upgrading GenTax to the latest version in 2026. This upgrade will allow us to have the latest core updates which will allow us to take advantage of new features that will support program in their return processing, collections, fraud efforts, and more. As time progresses older versions stop receiving updates, this will allow DOR to pull in the latest bug fixes and service packs.
- **Where's My Refund Improvements 2025: February 2025 – December 2025** This project is focused on improvements in the two main areas of the agency operations: 1) communication with customers (taxpayers) about their tax refund status, and 2) operational efficiency of refund processing and associated workflows in the agency's record management systems.
- **Correspondence and Letters: July 2025 – June 2027** Phase 1 of this project will improve clarity of nearly 500 GenTax letters. Changes implemented in Phase 1 are expected to reduce existing risks in appeals. Phase 2 will include translating the letters and notices to additional languages. IT will be responsible for configuring the updates to the letters in GenTax.
- **Bulk Approval of Audits: January 2027 – July 2027** Obtaining new functionality in GenTax to filter pending audits by user (auditor/AS1/AS2), program area, and audit type, then bulk approve the filtered results. Reviewers will be able to focus their review to the areas where it is necessary. Audits with small risk, such as CP2000s and RARs could be quickly bulk approved. Seasoned auditors could be reviewed differently than new auditors.
- **Direct File – Improve Navigation: January 2025 - December 2025** Based on feedback that we have received from taxpayers that have used the Direct File Oregon application, the *issue* causing the biggest frustration for taxpayers is the limited navigation functionality. For example, if a taxpayer saves the return and comes back later to continue, they have to start back at the first step of the return. Then the taxpayer has to click through the entirety of the return steps to return to where they left off and be able to submit their return. There is also no ability for the taxpayer to navigate directly to previous steps in the process if they realize they forgot to include income, claim a subtraction or credit, or change something previously entered. They must work backwards through the return step by step. However, changing the navigation goes against the core functionality of GenTax. We generally don't want to do this as a principle. It can be extremely difficult for maintenance. This would also be right on the heels of the upgrade to Core26. We are asking FAST to talk to a few other states that are doing Direct File to see if they have similar navigation issues/complaints, and if so, if they had any solutions.

Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
1	PTD	SAO	4049-LDS2	319,271	6,516	325,787	1	1.00	4049000	Eliminate training coordinator, reallocate duties to General Program team. Indirect revenue impact. This position designs online training and recommends training opportunities for state and county appraisers. Adequately trained appraisers are crucial for accurate values for taxation.	Jul-25
1	PTD	SAO	4079-AA3-Timber	240,513	4,908	245,421	1	1.00	4079000	Appraiser reduction in the support in administration of Timber tax programs and on special assessment property programs. Reduces support and oversight for county operations. Reduces resource to carryout mandated training function for county appraisal staff in specialized field. Direct revenue impact as this position processes returns.	Jul-25
1	PTD	SAO	4032-PA1-Bopta	260,460	5,316	265,775	1	1.00	4032000	Eliminates position that provides training to Board of Property Tax Appeals members. Work will be reassigned to others with an impact to the quality of services provided.	Jul-25
1	PTD	SAO	4133-AA3-CMART	319,271	6,516	325,787	1	1.00	4133000	Reduce level of support and oversight of county operations, CAFFA grant administration, Ratio Review, and assistance to counties. Will shift resource and duties to other team members. Indirect revenue impact.	Jul-25
1	PTD	SAO	4147-AS1	184,829	3,772	188,601	1	1.00	4147000	Eliminates support resource for the County Support, Assistance, and Oversight section. Shifts duties to program appraisers and OPAs to complete. Indirect revenue impact.	Jul-25
1	PTD	Pass-through special payments	CAFFA pass-through OTHER FUNDS governed by ORS 294.184 and 294.178- not General Fund dollars	-	2,400,000	2,400,000	-	-	0	Reducing pass-through dollars will create deficits in county assessment offices.	Jul-25
1	PTAC	PIT	OS2 5702 - Seasonal	74,279	1,516	75,795	1	1.00	5702000	Delayed handling of paper correspondence during processing season, increasing time to refund.	Jul-25
1	PTAC	PIT	OS2 5703 - Seasonal	77,011	1,572	78,583	1	1.00	5703000	Delayed handling of paper correspondence during processing season, increasing time to refund.	Jul-25
1	PTAC	PIT	OS2 5704 - Seasonal	67,358	1,375	68,733	1	1.00	5704000	Delayed handling of paper correspondence during processing season, increasing time to refund.	Jul-25
1	PTAC	PIT	OS2 5705 - Seasonal	63,551	1,297	64,848	1	1.00	5705000	Delayed handling of paper correspondence during processing season, increasing time to refund.	Jul-25
1	PTAC	PIT	AS1 5267 - ADP	206,203	4,208	210,411	1	1.00	5267000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	AS1 5464 - ADP	206,203	4,208	210,411	1	1.00	5464000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	AS1 5429 - ADP	206,203	4,208	210,411	1	1.00	5429000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	AS1 3583 - ADP	206,203	4,208	210,411	1	1.00	3583000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	AS1 5400 - ADP	206,203	4,208	210,411	1	1.00	5400000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25

Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
1	PTAC	PIT	AS1 5028 - ADP	206,203	4,208	210,411	1	1.00	5028000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	AS1 5019 - ADP	206,203	4,208	210,411	1	1.00	5019000	Increased processing time for personal income tax returns. Decrease in tax adjustment work, resulting in decreased revenues.	Jul-25
1	PTAC	PIT	TA1 5520 - Bend	214,583	4,379	218,962	1	1.00	5520000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	TA1 6439 - WVF2	208,014	10,948	218,962	1	1.00	6439000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	TA1 5455 - Eugene	282,230	5,760	287,990	1	1.00	5455000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	TA1 5129 - WVF2	214,583	4,379	218,962	1	1.00	5129000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	TA1 5119 - Gresham	214,583	4,379	218,962	1	1.00	5119000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	TA1 5517 - Medford	214,583	4,379	218,962	1	1.00	5517000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	TA1 5646 - Portland	222,781	4,547	227,328	1	1.00	5646000	Less audits of personal income tax returns completed.	Jul-25
1	PTAC	PIT	RA1 5462 - Eugene	206,203	4,208	210,411	1	1.00	5462000	Decreased collections and front desk support in the Eugene office.	Jul-25
1	PTAC	PIT	Services and Supplies for 19 positions	391,905	18,160	410,065	-	-	0	S&S associated to position reduction.	Jul-25
1	Bus	006-07	Corp TA2 (5364)	233,150	12,271	245,421	1	1.00	5364000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
1	Bus	006-07	Corp TA2 (6449)	233,150	12,271	245,421	1	1.00	6449000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
1	Bus	006-02	Withholding CS2 (6535)	192,953	95,037	287,990	1	1.00	6535000	Will reduce enforcement activities related to employers filing payroll taxes.	Jul-25
1	Bus	006-07	Corp TA2 (6437)	262,965	13,840	276,805	1	1.00	6437000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
1	Bus	006-02	Withholding CS2 (6537)	192,953	95,037	287,990	1	1.00	6537000	Will reduce enforcement activities related to employers filing payroll taxes.	Jul-25
1	Bus	006-02	Withholding CS2 (6630)	-	245,421	245,421	1	1.00	6630000	Will reduce enforcement activities related to employers filing payroll taxes.	Jul-25
1	Bus	006-02	Withholding CS2 (6447)	172,752	72,669	245,421	1	1.00	6447000	Will reduce enforcement activities related to employers filing payroll taxes.	Jul-25
1	Bus	006-02	Withholding PA1 (6405)	-	265,775	265,775	1	1.00	6405000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	Jul-25
1	Bus	Bus	S&S / capital outlay (\$12,350 GF/\$6,650 OF per position)	98,800	53,200	152,000	-	-	0	S&S associated to position reduction.	Jul-25
1	Collection	OAA	Revenue Agent 1	-	175,743	175,743	1	1.00	6504000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
1	Collection	OAA	Position S&S	-	24,550	24,550	-	-	0	S&S associated to position reduction.	Jul-25
1	Collection	OAA	Revenue Agent 1	-	175,743	175,743	1	1.00	6487000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
1	Collection	OAA	Position S&S	-	24,550	24,550	-	-	0	S&S associated to position reduction.	Jul-25
1	Collection	TCS--Individual	Revenue Agent 1	-	210,411	210,411	1	1.00	6623000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
1	Collection	TCS--Individual	Position S&S	-	24,550	24,550	-	-	0	S&S associated to position reduction.	Jul-25

Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
1	Collection	TCS--Individual	Revenue Agent 1	172,228	3,515	175,743	1	1.00	5440000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
1	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	TCS--Individual	Revenue Agent 1	210,411	-	210,411	1	1.00	5554000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
1	Collection	TCS--Individual	Position S&S	24,550	-	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	TCS--Individual	Revenue Agent 1	191,751	3,913	195,664	1	1.00	5657000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
1	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	TCS--Individual	Revenue Agent 1	206,203	4,208	210,411	1	1.00	6357000	Increase of processing time of financials statements which would cause a delayed response to debtors that are experiencing a financial hardship.	Jul-25
1	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	TCS-Business	Revenue Agent 1	206,203	4,208	210,411	1	1.00	5658000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
1	Collection	TCS-Business	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	TCS-Business	Revenue Agent 1	175,743	-	175,743	1	1.00	5550000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
1	Collection	TCS-Business	Position S&S	24,550	-	24,550	-	-		S&S associated to position reduction.	Jul-25
1	Collection	Collection	Postage from elimination of the Statement of Account	700,000	400,000	1,100,000	-	-		Elimination of the Statements of Accounts would improve customer service, however it is unclear whether the GenTax system will allow those notices to no longer be issued without substantial programming, or whether it's even possible given that it's part of the system's core functionality. We are currently determining viability of this option.	Jul-25

10% Reduction Options (ORS 291.216)

2025-27 CSL	269,246,694	161,255,888	430,502,582	1,150	1,093.86
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Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
1	CAT	15000-008-01	CAT TA2 (8116)	-	245,421	245,421	1	1.00	8116000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
1	CAT	15000-008-01	CAT TA2 (8034)	-	245,421	245,421	1	1.00	8034000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
1	CAT	15000-008-01	CAT RA2 (8112)	-	195,664	195,664	1	1.00	8112000	Will reduce the department's ability to collect past due taxes from CAT taxpayers including performing liable entity determinations to ensure the debt is assigned to the appropriate person.	Jul-25
1	CAT	15000-008-01	CAT OPA2 (8051)	-	236,003	236,003	1	1.00	8051000	Will decrease the amount of policy and system work related to the CAT program that is essential to ensure taxpayers have what they need to voluntarily comply with the tax.	Jul-25
1	CAT	15000-008-01	S&S / capital outlay (\$10,000 OF per position)	-	40,000	40,000	-	-	0	S&S associated to position reduction.	Jul-25
1	MJ	014-01	TA2 (5692)	-	245,421	245,421	1	1.00	5692000	Will reduce number of Marijuana audits, directly reducing OF revenues that are shared with other state agencies and local governments.	Jul-25
2	PTD	SAO	4341-OPA3-ORMAP	347,294	7,088	354,382	1	1.00	4341000	Eliminates position responsible for administration of the Oregon Map Project (ORMAP) and is also the division rules coordinator. Redistributes work to remaining OPA3/4.	Jul-25
2	PTD	SAO	4110-AA3-gen programs	271,269	5,536	276,805	1	1.00	4110000	Reduction of appraiser on training team for DOR and county appraisers, as well as supervisory processes. This position includes, but is not limited to, training county appraisal staff, reviews supervisory petitions and issues orders, and provides assistance to external partners with MAV calculations. Indirect revenue impact.	Jul-25
2	PTD	Valuation	4223 - VAL-Appraiser Analyst 2	148,480	96,941	245,421	1	1.00	4223000	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	Jul-25
2	PTD	Valuation	4198 -VAL- Appraiser Analyst 3	189,041	123,423	312,464	1	1.00	4198000	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	Jul-25
2	PTD	Valuation	4243 - VAL-Appraiser Analyst 4	167,467	109,338	276,805	1	1.00	4243000	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues. Also, this will significantly impact our ability to defend our ability to defend our values in tax court.	Jul-25
2	PTD	Pass-through special payments	CAFFA pass-through OTHER FUNDS governed by ORS 294.184 and 294.178- not General Fund dollars	-	2,200,000	2,200,000	-	-	0	Reducing pass-through dollars will create deficits in county assessment offices.	Jul-25
2	PTAC	PIT	PSR3 5696 - Seasonal	78,296	1,598	79,894	1	0.50	5696000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5697 - Seasonal	80,831	1,650	82,481	1	0.50	5697000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25

Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
2	PTAC	PIT	PSR3 5698 - Seasonal	76,262	1,556	77,818	1	0.50	5698000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5699 - Seasonal	80,831	1,650	82,481	1	0.50	5699000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5700 - Seasonal	95,875	1,957	97,832	1	0.50	5700000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5706 - Seasonal	82,481	-	82,481	1	0.50	5706000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5707 - Seasonal	77,818	-	77,818	1	0.50	5707000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5708 - Seasonal	77,818	-	77,818	1	0.50	5708000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5709 - Seasonal	79,894	-	79,894	1	0.50	5709000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5725 - Seasonal	38,131	778	38,909	1	0.25	5725000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5726 - Seasonal	38,131	778	38,909	1	0.25	5726000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5729 - Seasonal	38,131	778	38,909	1	0.25	5729000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5731 - Seasonal	38,131	778	38,909	1	0.25	5731000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5732 - Seasonal	38,131	778	38,909	1	0.25	5732000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5733 - Seasonal	38,131	778	38,909	1	0.25	5733000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5734 - Seasonal	40,415	825	41,240	1	0.25	5734000	Increased call wait times and decreased customer service to taxpayers during processing season.	Jul-25
2	PTAC	PIT	PSR3 5740 - TSU	161,662	3,299	164,961	1	1.00	5740000	Increased call wait times and decreased customer service to taxpayers all year.	Jul-25
2	PTAC	PIT	PSR3 5744 - TSU	161,662	3,299	164,961	1	1.00	5744000	Increased call wait times and decreased customer service to taxpayers all year.	Jul-25
2	PTAC	PIT	PSR3 5745 - TSU	191,751	3,913	195,664	1	1.00	5745000	Increased call wait times and decreased customer service to taxpayers all year.	Jul-25
2	PTAC	PIT	PSR3 5746 - TSU	166,702	3,402	170,104	1	1.00	5746000	Increased call wait times and decreased customer service to taxpayers all year.	Jul-25
2	PTAC	PIT	PSR3 5747 - TSU	191,751	3,913	195,664	1	1.00	5747000	Increased call wait times and decreased customer service to taxpayers all year.	Jul-25
2	PTAC	PIT	Supervisor 2 5665 - TSU	331,385	6,763	338,148	1	1.00	5665000	Reduction in supervision for call center employees.	Jul-25
2	PTAC	PIT	OPA3 5720 - Policy	169,787	-	169,787	1	0.50	5720000	Reduction in project management capacity.	Jul-25
2	PTAC	PIT	PSR3 6345 - Portland	178,270	3,638	181,908	1	1.00	6345000	Reduction in front desk customer service for the Portland Field Office.	Jul-25
2	PTAC	PIT	PSR4 5756 - Eugene	191,751	3,913	195,664	1	1.00	5756000	Reduction in front desk customer service and field compliance in the Eugene Field Office.	Jul-25
2	PTAC	PIT	PSR4 5755 - Bend	191,751	3,913	195,664	1	1.00	5755000	Reduction in front desk customer service and field compliance in the Bend Field Office.	Jul-25
2	PTAC	PIT	PSR4 5757 - Gresham	191,751	3,913	195,664	1	1.00	5757000	Reduction in front desk customer service and field compliance in the Gresham Field Office.	Jul-25
2	PTAC	PIT	PSR4 5407 - Medford	231,283	4,720	236,003	1	1.00	5407000	Reduction in front desk customer service and field compliance in the Medford Field Office.	Jul-25
2	PTAC	PIT	TA2 5722 - MEDC	127,621	-	127,621	1	0.50	5722000	Less audits of complex entity and personal income tax returns.	Jul-25

10% Reduction Options (ORS 291.216)

10% Reduction Options (ORS 291.216)			2025-27 CSL	269,246,694	161,255,888	430,502,582	1,150	1,093.86			
Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
2	PTAC	PIT	TA1 5081 - WVF1	206,203	4,208	210,411	1	1.00	5081000	Less audits of personal income tax returns completed.	Jul-25
2	PTAC	PIT	S&S for 12 permanent full time positions	202,446	33,559	236,005	-	-	0	S&S associated to position reduction.	Jul-25
5% Reduction				13,632,659	8,288,873	21,921,532					
2	Bus	006-02	Withholding OS1 (6384)	-	164,961	164,961	1	1.00	6384000	Will reduce the number of new and updated employer registrations processed, this leads to incorrect notices being sent including billings. Impacts other state agencies and other divisions with Revenue and creates more work overall.	Jul-25
2	Bus	006-07	Corp TA2 (5306)	262,965	13,840	276,805	1	1.00	5306000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
2	Bus	006-02	Withholding OS1 (6045)	170,104	-	170,104	1	1.00	6045000	Will reduce the number of new and updated employer registrations processed, this leads to incorrect notices being sent including billings. Impacts other state agencies and other divisions with Revenue and creates more work overall.	Jul-25
2	Bus	006-07	Corp TA2 (6566)	245,421	-	245,421	1	1.00	6566000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
2	Bus	006-07	Corp TA1 (5035)	208,014	10,948	218,962	1	1.00	5035000	Reduced audits and related compliance activities.	Jul-25
2	Bus	006-02	Withholding CS2 (6411)	196,142	69,633	265,775	1	1.00	6411000	Will reduce enforcement activities related to employers filing payroll taxes.	Jul-25
2	Bus	006-02	Withholding AS1 (5265)	206,203	4,208	210,411	1	1.00	5265000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	Jul-25
2	Bus	006-08	OSBP TA2 (6592)	-	245,421	245,421	1	1.00	6592000	Will reduce number of tobacco audits, directly reducing OF revenues.	Jul-25
2	Bus	006-02	Withholding PSR4 (6615)	-	236,003	236,003	1	1.00	6615000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	Jul-25
2	Bus	Bus	S&S / capital outlay (\$12,350 GF/\$6,650 OF per position)	111,150	59,850	171,000	-	-	0	S&S associated to position reduction.	Jul-25
2	Collection	OPS-Financials	Revenue Agent 2	206,203	4,208	210,411	1	1.00	6349000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person. Other higher classifications may have to perform this work. There will also be a reduction in the support of the agency's goal of one agent assisting a taxpayer who owes both tax and non-tax debt.	Jul-25
2	Collection	OPS-Financials	Position S&S	24,059	491	24,550	-	-	0	S&S associated to position reduction.	Jul-25
2	Collection	OPS-Financials	Revenue Agent 2	188,601	-	188,601	1	1.00	5561000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person. Other higher classifications may have to perform this work. There will also be a reduction in the support of the agency's goal of one agent assisting a taxpayer who owes both tax and non-tax debt.	Jul-25
2	Collection	OPS-Financials	Position S&S	24,550	-	24,550	-	-	0	S&S associated to position reduction.	Jul-25
2	Collection	OAA	Revenue Agent 1	-	181,908	181,908	1	1.00	6483000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
2	Collection	OAA	Position S&S	-	24,550	24,550	-	-	0	S&S associated to position reduction.	Jul-25

Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
2	Collection	OAA	Revenue Agent 1	-	188,601	188,601	1	1.00	6386000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
2	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	OAA	Revenue Agent 1	-	195,664	195,664	1	1.00	6488000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
2	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	OAA	Revenue Agent 1	-	175,743	175,743	1	1.00	6560000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
2	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS-Business	Revenue Agent 1	198,612	4,053	202,665	1	1.00	6364000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS-Business	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS--Individual	Revenue Agent 1	-	210,411	210,411	1	1.00	6030000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS--Individual	Revenue Agent 1	191,751	3,913	195,664	1	1.00	6117000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS--Individual	Revenue Agent 1	198,612	4,053	202,665	1	1.00	6134000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS--Individual	Revenue Agent 1	206,203	4,208	210,411	1	1.00	6363000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25

Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
2	Collection	TCS--Individual	Revenue Agent 1	198,612	4,053	202,665	1	1.00	6132000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS--Individual	Revenue Agent 1	175,743	-	175,743	1	1.00	5450000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	24,550	-	24,550	-	-		S&S associated to position reduction.	Jul-25
2	Collection	TCS--Individual	Revenue Agent 1	172,228	3,515	175,743	1	1.00	5485000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
2	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
2	CAT	15000-008-01	CAT TA2 (8123)	-	245,421	245,421	1	1.00	8123000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
2	CAT	15000-008-01	CAT TA2 (8263)	-	255,242	255,242	1	1.00	8236000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
2	CAT	15000-008-01	CAT TA2 (8033)	-	57,128	57,128	1	0.23	8033000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
2	CAT	15000-008-01	CAT RA2 (8111)	-	227,328	227,328	1	1.00	8111000	Will reduce the department's ability to collect past due taxes from CAT taxpayers including performing liable entity determinations to ensure the debt is assigned to the appropriate person.	Jul-25
2	CAT	15000-008-01	S&S / capital outlay (\$10,000 OF per position)	-	40,000	40,000	-	-	0	S&S associated to position reduction.	Jul-25
2	MJ	014-01	S&S / capital outlay (\$10,000 per position)	-	10,000	10,000	-	-	0	S&S associated to position reduction.	Jul-25
2	MJ	014-01	AS1 (3627)	-	164,961	164,961	1	1.00	3627000	Elimination of the positions will increase wait times for taxpayers and jeopardize best practices for cash handling.	Jul-25
2	MJ	014-01	S&S / capital outlay (\$10,000 per position)	-	10,000	10,000	-	-	0	S&S associated to position reduction.	Jul-25
3	PTD	Valuation	4246 -VAL- Appraiser Analyst 3	197,101	128,686	325,787	1	1.00	4246000	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	Jul-25

Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
3	PTD	Valuation	4051 - VAL- Appraiser Analyst 3	197,101	128,686	325,787	1	1.00	4051000	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	Jul-25
3	PTD	Valuation	4202 - VAL - Revenue Manager 1	232,433	151,754	384,187	1	1.00	4202000	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues. Also, this will significantly increase the strain on the remaining managers by increasing the number of staff managed to just under 20 FTE.	Jul-25
3	PTD	Valuation	4342 - VAL - Office Specialist 2	191,751	3,913	195,664	1	1.00	4342000	Eliminates support resource for the Valuation Section. Shifts duties to appraisers to complete. Indirect revenue impact.	Jul-25
3	PTD	Valuation	4029 - VAL - Administrative Specialist 2	231,283	4,720	236,003	1	1.00	4029000	Eliminates support resource for the Valuation Section. Shifts duties to appraisers to complete. Indirect revenue impact.	Jul-25
3	PTD	SAO	4242- SAO - Appraiser Analyst 3	319,271	6,516	325,787	1	1.00	4240000	Reduce level of support and oversight of county operations, CAFFA grant administration, Ratio Review, and assistance to counties. Will shift resource and duties to other team members. Indirect revenue impact.	Jul-25
3	PTAC	PIT	TA1 5092 - WVF1	271,269	5,536	276,805	1	1.00	5092000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5083 - WVF1	282,230	5,760	287,990	1	1.00	5083000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5571 - WVF1	282,230	5,760	287,990	1	1.00	5571000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5388 - WVF1	282,230	5,760	287,990	1	1.00	5388000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5102 - WVF1	260,460	5,316	265,775	1	1.00	5102000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5070 - WVF1	222,781	4,547	227,328	1	1.00	5070000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5396 - WVF1	282,230	5,760	287,990	1	1.00	5396000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5370 - WVF1	214,583	4,379	218,962	1	1.00	5370000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5141 - WVF1	282,230	5,760	287,990	1	1.00	5141000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5623 - WVF1	287,990	-	287,990	1	1.00	5623000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	TA1 5641 - WVF1	282,230	5,760	287,990	1	1.00	5641000	Less audits of personal income tax returns completed.	Jul-25
3	PTAC	PIT	Supervisor 2 6127 - WVF2	331,385	6,763	338,148	1	1.00	5165000	Reduction in supervision for audit processes and employees.	Jul-25
3	PTAC	PIT	TA2 5425 - Conference	294,101	6,002	300,103	1	1.00	5425000	Increased wait time to complete conference appeals.	Jul-25
3	PTAC	PIT	S&S for 13 positions	319,133	29,255	348,388	-	-	0	S&S associated to position reduction.	Jul-25
3	Bus	006-07	Corp TA2 (6581)	287,990	-	287,990	1	1.00	6581000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
3	Bus	006-02	Withholding CS2 (6536)	192,953	95,037	287,990	1	1.00	6536000	Will reduce enforcement activities related to employers filing payroll taxes.	Jul-25
3	Bus	006-07	Corp Manager 1 (5180)	271,824	14,307	286,131	1	1.00	5180000	Will reduce program support activities as well as maintain appropriate staff to manager ratio.	Jul-25
3	Bus	006-02	Withholding Supervisor 1 (6540)	144,877	71,358	216,235	1	1.00	6540000	Will reduce program support activities as well as maintain appropriate staff to manager ratio.	Jul-25
3	Bus	006-07	Corp TA2 (5155)	296,841	15,623	312,464	1	1.00	5155000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues.	Jul-25
3	Bus	006-06	OSBP PA1 (6514)	-	265,775	265,775	1	1.00	6514000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	Jul-25

10% Reduction Options (ORS 291.216)

2025-27 CSL	269,246,694	161,255,888	430,502,582	1,150	1,093.86
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Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
3	Bus	006-02	Withholding CS1 (6512)	-	245,421	245,421	1	1.00	6512000	Will reduce number of tobacco inspections, directly reducing OF revenues.	Jul-25
3	Bus	006-02	Withholding PSR4 (6058)	-	236,003	236,003	1	1.00	6058000	Will increase call wait times for Oregon employers and lead to slower processing times for account updates which leads to incorrect notices, including billings, being sent to taxpayers. Impacts other state agencies and other divisions in the department and creates more work overall.	Jul-25
3	Bus	Bus	S&S / capital outlay (\$12,350 GF/\$6,650 OF per position)	98,800	53,200	152,000	-	-	0	S&S associated to position reduction.	Jul-25
3	Collection	OAA	Revenue Agent 1	-	210,411	210,411	1	1.00	6486000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
3	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	OAA	Revenue Agent 1	-	210,411	210,411	1	1.00	6482000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
3	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	OAA	Revenue Agent 1	-	210,411	210,411	1	1.00	6502000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
3	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	OAA	Revenue Agent 1	-	210,411	210,411	1	1.00	6485000	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	Jul-25
3	Collection	OAA	Position S&S	-	24,550	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Individual	Revenue Agent 1	191,751	3,913	195,664	1	1.00	5486000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
3	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Individual	Revenue Agent 1	172,228	3,515	175,743	1	1.00	5479000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
3	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Individual	Revenue Agent 1	140,975	69,436	210,411	1	1.00	6420000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	Jul-25
3	Collection	TCS--Individual	Position S&S	16,448	8,102	24,550	-	-		S&S associated to position reduction.	Jul-25

Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
3	Collection	TCS--Individual	Revenue Supervisor 1	280,407	5,723	286,130	1	1.00	5474000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person. Increased call wait times. Other higher classifications may have to perform this work.	Jul-25
3	Collection	TCS--Individual	Position S&S	10,290	210	10,500	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Individual	Revenue Agent 2	222,781	4,547	227,328	1	1.00	5584000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person. Increased call wait times. Other higher classifications may have to perform this work.	Jul-25
3	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Individual	Revenue Agent 2	222,781	4,547	227,328	1	1.00	5583000	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person. Increased call wait times. Other higher classifications may have to perform this work.	Jul-25
3	Collection	TCS--Individual	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	TCS--Adv Coll	Revenue Agent 3	206,203	4,208	210,411	1	1.00	6349000	This position is part of a PFP that would reorganize the division to balance the new division's workload. If these positions are given up, the PFP would be pulled. We would not be able to create four Revenue Agent 2 positions to assist our customers who have both tax and non-tax debt. We would not create new OPA positions so we would not have the skills and knowledge in the rest of the division to support the ability to do real-time, complex, or statistical data analysis, research of collections law or provide timely information to management on which to base program policy and operational decisions that affect the entire division. We would not be able to handle court cases timely that could result in loss to the state due to missed deadlines and default judgments.	Jul-25
3	Collection	TCS--Adv Coll	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	OPS-Support	Office Specialist 1	178,270	3,638	181,908	1	1.00	6013000	Delay in capacity to conduct support related work including sorting, scanning, and documenting mail Higher level positions will be needed to assist to keep up with timeliness.	Jul-25
3	Collection	OPS-Support	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	Collection	OPS-Support	Office Specialist 1	166,702	3,402	170,104	1	1.00	5381000	Delay in capacity to conduct support related work including sorting, scanning, and documenting mail Higher level positions will be needed to assist to keep up with timeliness.	Jul-25
3	Collection	OPS-Support	Position S&S	24,059	491	24,550	-	-		S&S associated to position reduction.	Jul-25
3	CAT	15000-008-01	CAT TA2 (8107)	-	236,003	236,003	1	1.00	8107000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25

Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
3	CAT	15000-008-01	CAT TA2 (8108)	-	287,990	287,990	1	1.00	8108000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
3	CAT	15000-008-01	CAT TA2 (8039)	-	287,990	287,990	1	1.00	8039000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success.	Jul-25
3	CAT	15000-008-01	CAT AS2 (8072)	-	236,003	236,003	1	1.00	8072000	Will reduce taxpayer support activities, increase call wait times and increase return processing time and response time for taxpayer resolution.	Jul-25
3	CAT	15000-008-01	S&S / capital outlay (\$10,000 OF per position)	-	40,000	40,000	-	-	0	S&S associated to position reduction.	Jul-25
3	MJ	014-01	TA2 (5691) is frozen for PFP to reclass down to a TA1.	-	245,421	245,421	1	1.00	5691000	Will reduce number of Marijuana audits, directly reducing OF revenues that are shared with other state agencies and local governments.	Jul-25
3	MJ	014-01	S&S / capital outlay (\$10,000 per position)	-	10,000	10,000	-	-	0	S&S associated to position reduction.	Jul-25
4	PTD	Pass-through special payments	CAFFA pass-through OTHER FUNDS governed by ORS 294.184 and 294.178- not General Fund dollars	-	999,972	999,972	-	-	0	Reducing pass-through dollars will create deficits in county assessment offices.	Jul-25
4	Senior Def	SCD	4346-AS1 Seasonal		-	-	-	-	4346000	This unit's staffing level has been optimized to provide adequate services to our program participants, as well as process new applications and evaluate current participants for compliance with program requirements. Program reductions will immediately impact response times to inquiries from taxpayers as well as existing participants in the program. Application processing would be impaired with reductions in current staffing. If new applications aren't processed timely, the state will not pay taxes on eligible participants which could result in foreclosure on senior citizens homes. The department is also required to recertify existing program participants every other year. If we don't have resources to perform this task it could result in delayed payments, or payments on properties that the state should no longer allow to participate.	Jul-25
4	Senior Def	SCD	4344-AS1 Seasonal		-	-	-	-	4344000	This unit's staffing level has been optimized to provide adequate services to our program participants, as well as process new applications and evaluate current participants for compliance with program requirements. Program reductions will immediately impact response times to inquiries from taxpayers as well as existing participants in the program. Application processing would be impaired with reductions in current staffing. If new applications aren't processed timely, the state will not pay taxes on eligible participants which could result in foreclosure on senior citizens homes. The department is also required to recertify existing program participants every other year. If we don't have resources to perform this task it could result in delayed payments, or payments on properties that the state should no longer allow to participate.	Jul-25

Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
4	Senior Def	Pass-through special payments	311.676 State to pay counties amount equivalent to deferred taxes. (1) Upon determining the amount of deferred taxes on tax-deferred property for the tax year, subject to available funds, the Department of Revenue shall pay to the respective county tax collectors an amount equivalent to the deferred taxes, less three percent, from the revolving account established under ORS 311.701.	0	-	0	-	-	0	If the state fails to pay counties on behalf of program participants seniors citizens may lose their homes due to foreclosure and/or the state may face legal challenges from counties.	Jul-25
4	Senior Def	Pass-through special payments	311.676 State to pay counties amount equivalent to deferred taxes. (1) Upon determining the amount of deferred taxes on tax-deferred property for the tax year, subject to available funds, the Department of Revenue shall pay to the respective county tax collectors an amount equivalent to the deferred taxes, less three percent, from the revolving account established under ORS 311.701.	0	-	0	-	-	0	If the state fails to pay counties on behalf of program participants seniors citizens may lose their homes due to foreclosure and/or the state may face legal challenges from counties.	Jul-25
4	Senior Def	Pass-through special payments	311.676 State to pay counties amount equivalent to deferred taxes. (1) Upon determining the amount of deferred taxes on tax-deferred property for the tax year, subject to available funds, the Department of Revenue shall pay to the respective county tax collectors an amount equivalent to the deferred taxes, less three percent, from the revolving account established under ORS 311.701.	0	-	0	-	-	0	If the state fails to pay counties on behalf of program participants seniors citizens may lose their homes due to foreclosure and/or the state may face legal challenges from counties.	Jul-25
5	PTD	Nonprofit Housing for the Elderly - Special Payments	Non profit allocation is 100% pass-through dollars to the counties. This reduction will cause properties to remain exempt and the local taxing districts' receipts will be reduced.	1,403,375		1,403,375			0	A partial or total reduction of this appropriation will reduce the reimbursement to local taxing districts for administering this exemption and negatively impact counties, cities, and schools. The Legislative Assembly found the benefits of this program to be significant enough that it made this the only property tax exemption program funded by ORS 307-241. The average rent reduction due to this program in \$40 per unit.	
	Administration			-	-	-	-	-			
	ITSD			-	-	-	-	-			
10% Reduction				26,924,669	16,125,589	43,050,258	73	72.23			
				40,557,328	24,414,462	64,971,790	154	142.48			
				13,462,335	8,062,794	21,525,129					
				26,924,669	16,125,589	43,050,258					

Department of Revenue (DOR)
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Long-term vacancies as of December 31, 2024

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Agency	SCR	DCR	Pos No	Position Class Comp	Position Title	Pos Type	GF Fund Split	LF Fund Split	OF Fund Split	FF Fund Split	FTE	2025-27 GF PS Total	2025-27 LF PS Total	2025-27 OF PS Total	2025-27 FF PS Total	2025-27 Total Bien PS BUDGET	Vacant Date	Position eliminated in GRB? Y/N	Reason for vacancy	
Department of Revenue	15000-005-00-00-00000	15000-005-05-00-00000	5643000	OAS C5631	Tax Auditor 1 (Frozen)	PP	0.98	0.00	0.02	0.00	0.33	71,527	0	1,460	0	72,987	5/29/2022	N	Frozen Pending PFP	
Department of Revenue	15000-014-00-00-00000	15000-014-01-00-00000	5691000	OAS C5632	Tax Auditor 2 (Frozen)	PF	0.00	0.00	1.00	0.00	1.00	0	0	245,421	0	245,421	10/23/2023	N	Frozen Pending PFP	
Department of Revenue	15000-014-00-00-00000	15000-014-01-00-00000	5692000	OAS C5632	Tax Auditor 2 (Unfilled)	PF	0.00	0.00	1.00	0.00	1.00	0	0	245,421	0	245,421	7/3/2023	N	Difficulty finding qualified candidates. DOR has made changes to the Minimum Qualifications and our recruitment process to try to fill the gap for more successful hiring. There were 6 positions filled in April 2024 and one more recruitment starting in January 2025.	
Department of Revenue	15000-008-00-00-00000	15000-008-01-00-00000	8040000	OAS C5632	Tax Auditor 2-11 (Frozen)	PF	0.00	0.00	1.00	0.00	1.00	0	0	245,421	0	245,421	5/17/2023	N	Frozen Pending PFP	
Department of Revenue	15000-009-00-00-00000	15000-009-06-00-00000	3440000	OAS C1486	Information Systems Specialist 6 (PF	0.77	0.00	0.23	0.00	1.00	201,404	0	60,159	0	261,563	12/15/2023	N	Frozen Pending PFP	
Department of Revenue	15000-006-00-00-00000	15000-006-07-00-00000	5364000	OAS C5632	Tax Auditor 2 (Frozen)	PF	0.95	0.00	0.05	0.00	0.92	233,150	0	12,271	0	245,421	8/31/2023	N	Frozen Pending PFP	
Department of Revenue	15000-004-00-00-00000	15000-004-07-00-00000	4079000	OAS C0727	Appraiser Analyst 3 (Frozen)	PF	0.98	0.00	0.02	0.00	1.00	240,513	0	4,908	0	245,421	11/30/2023	N	Frozen Pending PFP	
Department of Revenue	15000-009-00-00-00000	15000-009-04-00-00000	3194000	OAS C0103	Office Specialist 1 (Frozen)	PP	0.77	0.00	0.23	0.00	0.50	63,510	0	18,971	0	82,481	12/31/2021	N	Frozen Pending PFP	
Department of Revenue	15000-009-00-00-00000	15000-009-04-00-00000	3493000	OAS C0104	Office Specialist 2 (Frozen)	PF	0.77	0.00	0.23	0.00	1.00	127,020	0	37,941	0	164,961	10/9/2023	N	Frozen Pending PFP	
Department of Revenue	15000-007-00-00-00000	15000-007-05-00-00000	6571000	OAS C5110	Revenue Agent 1 (Frozen)	PF	1.00	0.00	0.00	0.00	1.00	175,743	0	0	0	175,743	7/10/2023	N	Frozen Pending PFP	
Department of Revenue	15000-003-00-00-00000	15000-003-03-00-00000	3655000	MMS X7074	Budget and Fiscal Manager 2 (Fro	PF	0.75	0.00	0.25	0.00	1.00	232,728	0	78,032	0	310,760	11/7/2022	N	Frozen Pending PFP	
Department of Revenue	15000-007-00-00-00000	15000-007-05-00-00000	6260000	OAS C5110	Revenue Agent 1 (Frozen)	PF	0.98	0.00	0.02	0.00	0.79	172,228	0	3,515	0	175,743	3/31/2023	N	Frozen Pending PFP	
Department of Revenue	15000-009-00-00-00000	15000-009-04-00-00000	3469000	OAS C1118	Research Analyst 4 - SR30 - Exemp	PF	0.77	0.00	0.23	0.00	1.00	204,647	0	61,128	0	265,775	6/12/2023	N	Frozen Pending PFP	
Department of Revenue	15000-009-00-00-00000	15000-009-04-00-00000	3481000	OAS C0102	Office Assistant 2 (Frozen)	PP	0.77	0.00	0.23	0.00	0.63	81,145	0	24,238	0	105,383	1/16/2023	N	Frozen Pending PFP	
Department of Revenue	15000-008-00-00-00000	15000-008-01-00-00000	8033000	OAS C5632	Tax Auditor 2-4 (Frozen)	PP	0.00	0.00	1.00	0.00	0.23	0	0	57,128	0	57,128		N	Frozen Pending PFP	
Department of Revenue	15000-008-00-00-00000	15000-008-01-00-00000	8034000	OAS C5632	Tax Auditor 2-5 (Frozen)	PF	0.00	0.00	1.00	0.00	0.50	0	0	245,421	0	245,421		N	Frozen Pending PFP	
Department of Revenue	15000-008-00-00-00000	15000-008-01-00-00000	8116000	OAS C5632	Tax Auditor 2-2 (Unfilled)	PF	0.00	0.00	1.00	0.00	1.00	0	0	245,421	0	245,421	12/18/2023	N	Difficulty finding qualified candidates. DOR has made changes to the Minimum Qualifications and our recruitment process to try to fill the gap for more successful hiring. There were 6 positions filled in April 2024 and one more recruitment starting in January 2025.	
												-					-			
												-					-			
						TOTAL		9.49	0.00	7.51	0.00	13.90	1,803,615	0	1,586,856	0	3,390,471			

Department of Revenue (DOR)
2025-27 Biennium

Contact Person (Name & Phone #): Melody Charpentier 971-375-8656

Updated Other Funds Ending Balances for the 2023-25 and 2025-27 Biennia

(a) Other Fund Type	(b) Program Area (SCR)	(c) Treasury Fund #/Name	(d) Category/Description	(e) Constitutional and/or statutory	(f) 2023-25 Ending Balance		(g) 2025-27 Ending Balance		(j) Comments
					In LAB	Revised	In CSL	Revised	
Limited	15000-000 (Agency OF)								
Limited	15000-004 (PTD)	Susp Acct 15091 / OrMap/OLIS Susp Acct 15025 / County Assessor Function Funding *	ORMAP	ORS 306.132	0	0	0	0	
Limited	15000-005 (PTAC)	Susp Acct 15091 / OrMap/OLIS Susp Acct 15025 / County Assessor Function Funding *	CAFFA	ORS 294.184	0	0	0	0	
Limited	15000-006 (Bus)				0	0	0	0	
Limited	15000-007 (Col)	Susp Acct 15091 / Other Agency Fees Earned		ORS 293.250	0	0	0	2,011	
Limited	15000-008 (Corp Div)	Susp Acct 15037 / Corp Activity Tax		HB 3427	346,479,916	345,537,402	154,562,286	155,036,188	
Limited	15000-009 (ITSD)				0	0	0	0	
Limited	15000-014 (MJ)	SFMS Cash Fund 26100 / Marijuana		SB1544	1,320,246	1,172,734	363	88,075	
Limited	15000-025 (Sr Deferral)	Susp Acct 15005 / Senior Citizen Deferral		ORS 311.701	70,300,849	70,173,501	79,421,652	79,437,984	
Limited	15000-030 (Information Systems Projects)				0	0	2,253,843	0	
Limited	15000-070 (Rev Clearing)				0	0	457,508	1,005,892	Revenues are distributed per statute
Limited		Susp Acct 15091 / Multi-State Corporation *		ORS 305.655					* Any administrative expenses
Limited		Susp Acct 15091 / Other Tobacco Tax *		ORS 323.500					come out of the revenue stream
Limited		Susp Acct 15091 / Cigarette Tobacco Tax *		ORS 323.440					and the rest of the revenues are
Limited		Susp Acct 15091 / Amusement Device Tax *		ORS 320.011					distributed by statute. Any
Limited		Susp Acct 15091 / Charitable Checkoffs *		ORS 305.749					amounts left on June 30, 2023 or June 30, 2025 are
Limited		Susp Acct 15091 / Forest Products Harvest Tax *		ORS 321.152					distributed by statute in the next
Limited		Susp Acct 15091 / Petroleum Load Fee *		ORS 465.127					month.
Limited		Susp Acct 15091 / Haz Substance Fee *		ORS 453.412					
Limited		Susp Acct 15091 / Misc Receipts *		ORS 305.085					
Limited		Susp Acct 15091 / Emergency Communication *		Oregon Laws 1981, Chap 533, Sec 17					
Limited		Susp Acct 15091 / Electric Coop *		ORS 308.805					
Limited		Susp Acct 15091 / Private Rail Car *		ORS 308.515					
Limited		Susp Acct 15091 / Gas & Oil Production *		ORS 324.120					
Limited		Susp Acct 15091 / Tri-Met Self Employ *		ORS 305.620					
Limited		Susp Acct 15091 / Tri-Met Payroll *		ORS 305.620					
Limited		Susp Acct 15091 / Lane Transit Self Employ *		ORS 305.620					
Limited		Susp Acct 15091 / Lane Transit Payroll *		ORS 305.620					
Limited		SFMS Cash Fund 24000 / Criminal Fines (CFAA) *		ORS 137.300					
Limited		Susp Acct 15091 / Transit Lodging *		ORS 320.305					
Limited		Susp Acct 15025 / Housing (County Assessment & Taxation Fund) *		ORS 294.187					
Limited		Susp Acct 15091 / Bicycle Excise *		ORS 320.415					
Limited		Susp Acct 15091 / Vehicle Privilege *		ORS 320.405					
Limited		Susp Acct 15091 / Vehicle Use *		ORS 320.410					

Objective: Provide updated Other Funds ending balance information for potential use in the development of the 2025-27 legislatively adopted budget.

Instructions:

Column (a): Select one of the following: Limited, Nonlimited, Capital Improvement, Capital Construction, Debt Service, or Debt Service Nonlimited

Column (b): Select the appropriate Summary Cross Reference number and name from those included in the 2023-25 legislatively approved budget. If this changed from previous structures, please note the change in Comments (Column (j))

Column (c): Select the appropriate, statutorily established Treasury Fund name and account number where fund balance resides. If the official fund or account name is different than the commonly used reference, please include the working title of the fund or account in Column (j).

Column (d): Select one of the following: Operations, Trust Fund, Grant Fund, Investment Pool, Loan Program, or Other. If "Other", please specify. If "Operations", in Comments (Column (j)), specify the number of months the reserve covers, the methodology used to determine the reserve amount, and the minimum need for cash flow purposes.

Column (e): List the Constitutional, Federal, or Statutory references that establishes or limits the use of the funds.

Columns (f) and (h): Use the appropriate, audited amount from the 2023-25 legislatively approved budget and the 2025-27 current service level at Governor's Budget

Columns (g) and (i): Provide updated ending balances based on revised expenditure patterns or revenue trends. The revised column (i) should assume 2025-27 current service level expenditures, considering the updated 2023-25 ending balance and any updated 2025-27 revenue projections. Do not include adjustments for reduction options that have been submitted. Provide a description of revisions in Comments (Column (j)).

Column (j): Please note any reasons for significant changes in balances previously reported during the 2023 session.

Additional Materials: If the revised ending balances (Columns (g) or (i)) reflect a variance greater than 5% or \$50,000 from the amounts included in the LAB (Columns (f) or (h)), attach supporting memo or spreadsheet to detail the revised forecast

Governor's Strategic Initiatives

Snapshot of DOR's progress on priority expectations as of January 2025

Background on Strategic Initiatives and Enterprise Accountability, from [DAS site](#): Governor Kotek has a vision to improve customer service for Oregonians. That means being more efficient, more effective, and creating systems that will empower our collective 42,000 public servants to deliver the services and support Oregonians rely on.

On Jan. 11, 2023, the Governor sent a letter to executive branch agencies with a series of expectations for the leaders of our state agencies and has tasked DAS to create the infrastructure and oversight for agencies to meet these performance measures. These expectations will serve as guideposts for our work with Oregonians, providing new data that will help us break down silos and make system improvements to help serve individuals and families in all corners of the state.

This living document tracks DOR's progress on these initiatives in a snapshot table and narrative below and will be updated at least quarterly with each DAS report. See the [June 2024 DAS report](#).

Initiative	Snapshot	Current Status	Notes	Initial Deadline	Submitted	Next Deadline	Submitted
Director 360	Director 360 evaluation by October 2024. Completed every 2 years.	Completed	Survey launches 9/30/2024 Survey closed 10/11/2024	10/31/2024	10/18/2024		Submitted to DAS.
Performance Feedback for Employees	Goal is 90% completion rate of quarterly check-ins.	Exceeding expectation	Reached 100% in 2023. On track for 2024. We are working to make sure each of those quarterly check-ins has consistent content.	Quarterly		Quarterly	

Measuring Employee Satisfaction	Conduct Employee Engagement survey annually. Annual survey in 2024 resulted in an engagement score of 4.05 with 50% employees being engaged.	2024 Survey complete	Survey closed on August 27.	Survey completion: 8/27/2024.	10/18/2024		Submitted to DAS.
Strategic Planning	Submit updated Strategic Plan February 2024.	Complete	During 2023, the department updated its strategic plan utilizing feedback from customers, external partners, and internal employees. Published updated plan January 2024.	6/1/2024	6/1/2025	Submit a Strategic Plan update using a template by June 1, 2025	
IT Strategic Plan	DOR submitted its IT Strategic Plan October 2023.	Complete	The department's IT strategic plan was completed and submitted to DAS at the end of October 2023. Approved January 2024.	12/31/2023	10/2023	6/1/2025: Progress report on IT Strategic Plan due to DAS	
Succession Planning	DOR submitted succession plan and was approved by DAS.	On track	Submitted updated plan by December 2024 deadline.	12/2023		12/31/2024: Updated Succession Plan due to DAS CHRO	Submitted updated plan by December 2024 deadline.
Diversity, Equity & Inclusion	DEI plan submitted June 2023	Complete	DEI tracking to be included in strategic plan work going	6/30/2023			

			forward; we're working on alignment of all DEI plans and strategies				
Agency Emergency Preparedness	Continuity of Operations Plan submitted September 2023	On track	The department submitted an updated continuity of operations plan by the September 2024 deadline.	9/2024	9/2025	Updated initial plan in Veoci Software by September 30, 2024	
Agency Hiring Practices	"Time to fill" positions should not exceed 50 days Vacancy rate below 12 percent	Exceeding expectation	For December 39 days and 7.51% – this information is sent out monthly to all managers using the HR Dashboard report.	Ongoing		Ongoing	
Audit Accountability	Agencies must report to DAS on the status of audit recommendations twice a year, May 31 and Nov. 30	On track	Latest report submitted in advance of November 30, 2024, deadline.	Annually 5/31 and 11/30	11/30/2024	5/31/2025	
New Employee Training	All new employees must complete new employee training within 60 days of hire.	On track	For December, at 100% – this information is sent out monthly to all managers using the HR Dashboard report.	Ongoing		Ongoing	
Introductory Manager Training	New state managers must complete required training within three months of	On track	December, at 100% – this information is	Ongoing		Ongoing	

	starting their new management position.		sent out monthly to all managers using the HR Dashboard report.				
Customer Service Training	All new state employees must complete training within 60 days of hire.	On track	For December, at 100% – this information is sent out monthly to all managers using the HR Dashboard report.			Ongoing	
Uplift Oregon Benefits Workshop	All new state employees must participate in benefits workshop within 30 days of hire.	On track	For December, at 100% – this information is sent out monthly to all managers using the HR Dashboard report.	Ongoing		Ongoing	

Resources:

- Contact Strategic Planning Coordinator, Jessica Millett.
- See [DAS Strategic Initiatives and Enterprise Accountability page](#).