

**STATE OF CALIFORNIA**  
**Budget Change Proposal - Cover Sheet**  
 DF-46 (REV 10/20)

Fiscal Year 2022-23	Business Unit 7730	Department Franchise Tax Board	Priority No. 002
Budget Request Name 7730-002-BCP-2022-GB		Program 6280/6290/6295	Subprogram 6280010/6280019

Budget Request Description  
 Accessibility Enhancements for Web and Form Products

**Budget Request Summary**

The Franchise Tax Board (FTB) requests 19 permanent and 1 two-year limited-term positions and \$3.2 million General Fund and \$82,000 Special Funds in 2022-23; \$2.9 million General Fund and \$73,000 Special Funds in 2023-24; and \$2.8 million General Fund and \$69,000 Special Funds in 2024-25 and ongoing. These resources will allow FTB to apply mandated accessibility standards on its website, Web applications, tax and business forms, instructions, publications, and tax return displays. As FTB updates its products for accessibility the workloads surrounding these products continues to grow and increase in complexity.

Requires Legislation <input type="checkbox"/> Yes <input type="checkbox"/> No	Code Section(s) to be Added/Amended/Repealed	
Does this BCP contain information technology (IT) components? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, departmental Chief Information Officer must sign.</i>	Department CIO	Date

For IT requests, specify the project number, the most recent project approval document (FSR, SPR, S1BA, S2AA, S3SD, S4PRA), and the approval date.

Project No. \_\_\_\_\_ Project Approval Document: \_\_\_\_\_  
 Approval Date: \_\_\_\_\_

If proposal affects another department, does other department concur with proposal?  Yes     No  
*Attach comments of affected department, signed and dated by the department director or designee.*

Prepared By David Lateano	Date	Reviewed By	Date
Department Director	Date	Agency Secretary	Date

**Department of Finance Use Only**

Additional Review:  Capital Outlay     ITCU     FSCU     OSAE     Dept. of Technology

PPBA	Date submitted to the Legislature
------	-----------------------------------

## A. Budget Request Summary

The Franchise Tax Board (FTB) requests 19 permanent and 1 two-year limited-term positions and \$3.2 million General Fund and \$82,000 Special Funds in 2022-23; \$2.9 million General Fund and \$73,000 Special Funds in 2023-24; and \$2.8 million General Fund and \$69,000 Special Funds in 2024-25 and ongoing. These resources will allow FTB to apply mandated accessibility standards on its website, Web applications, tax and business forms, instructions, publications, and tax return displays. As FTB updates its products for accessibility the workloads surrounding these products continues to grow and increase in complexity.

## B. Background/History

Accessibility refers to the practice of making products, services, websites, and environments usable by individuals with different abilities. When products are correctly designed, developed, and edited, all users have comparable access to information and functionality.

FTB uses its public website to communicate important information and provide essential products, and self-service options to assist taxpayers in meeting the filing requirements, make payments and resolve state income tax issues, as required by California Revenue and Taxation Code Parts 10, 10.2, and Part 11.

In 2020, FTB received almost 25 million visits to its website. Eighty five percent of all customer contact is through the website. FTB encourages taxpayers to use web-based services and applications for multiple reasons:

- They are cost effective.
- They can provide comprehensive "One and Done Service".
- They are available 24/7 and can meet the taxpayer's needs on-demand.
- They give taxpayers the ability to manage the online experience and update taxpayer information and data.

In 2020, FTB's website was visited for the following reasons:

- Over 3.5 million visits to pages specifically dealing with how to pay taxes owed.
- Approximately 5.5 million taxpayers checked the status of refunds, including 4.1 million taxpayers who used a mobile device to check the status of refunds.
- Over 3.5 million visits to a MyFTB Account to check payments, amount owed, refund, etc.
- Over 2.3 million visits to Web Pay to make payments directly to FTB by bank account.
- Approximately 1 million visits to forms and publications pages.
- Over 350,000 visits to Installment Agreements pages.
- Nearly 600,000 visits to the CalFile page.

An example of essential products included on the website is the publishing of annual tax forms and instructions. Each year, FTB publishes tax forms, related instructions and publications on the website for public use. This is the primary distribution method of tax forms to taxpayers. FTB allows taxpayers to print any tax form and instruction for personal use, and allows taxpayers to complete and file those forms. Taxpayers download tax forms approximately 2.5 million times annually.

Web Content Accessibility Guidelines (WCAG) define how to make Web content more accessible to people with disabilities. Accessibility involves a wide range of disabilities, such as visual, auditory, physical, speech, cognitive, language, learning, and neurological disabilities. In June 2018, WCAG included updates to address accessibility of Web content on desktops, laptops, tablets, and mobile devices. Following these updated guidelines makes Web content

## Analysis of Problem

more usable to any type of user, including mobile device users. In general, these guidelines improve usability for all consumers.

In October 2017, California also showed its strong support requiring availability of accessible tools for Californians visiting state websites by enacting AB 434, which amended Government Code 11546.7(a) that requires the Executive Officer and Chief Information Officer of all state agencies to certify that their public websites meet the WCAG 2.0, or a subsequent version, biennially beginning July 1, 2019. On June 22, 2019, FTB certified its website meets the requirements of GC 11546.7(a).

FTB remains committed to ensuring its products and services are accessible to all, and FTB supports the State's efforts to ensure deployment and management of accessibility standards. Resources requested will ensure FTB is able to be successful in this effort.

### C. State Level Consideration

Under Federal Law, Section 508 of the Rehabilitation Act of 1973, federal agencies are required to ensure that persons with disabilities (both employees and members of the public) have comparable access to and use of Information and Communication Technology (ICT). California incorporated Section 508 by reference in SB 105 in September 2002. FTB's mission "is to help taxpayers file tax returns timely, accurately and pay the correct amount to fund services important to Californians." This mission works hand-in-hand with FTB's Operational Excellence goal, which seeks to "optimize processes, products, services and resources to better serve customers."

Additionally, SAM, Section 4833 requires that "Agencies/state entities must comply with federal and state laws forbidding discrimination against person with disabilities, including accessibility of their electronic and IT." Under existing federal and state laws and policies, state agencies, as well as contractors working with those agencies, are also responsible for ensuring that the public websites are accessible to the public and that the internal electronic and information technology systems are accessible by state employees, including persons with disabilities. SAM, Section 4833.2 requires a biennial certification from agency/state entity Directors and Chief Information Officers certifying that their "agency/state entity's Internet website is in compliance with Government Code Sections 7405 and 1135, and WCAG 2.0, or a subsequent version, published by the Web Accessibility Initiative of the World Wide Web Consortium at a minimum Level AA success criteria." FTB is certified at WCAG level 2.1 as of June 22, 2019.

Providing all taxpayers, regardless of ability, with the proper access to essential products, content, and self-service information and applications is vital to FTB's mission and supports the Operational Excellence goal. FTB strives to meet federal law requirements and provide taxpayers the best service and experience possible.

### D. Justification

California Government Code 11546.7(a) requires all state agencies to certify their public websites biennially beginning July 1, 2019 as accessible. In June 2018, updates to the WCAG included principles that address accessibility of Web content on desktops, laptops, tablets, and mobile devices.

Being out of compliance with accessibility requirements and laws puts the department and State at risk and does not provide a comparable experience to all taxpayers. This request for resources will ensure FTB is able to deploy and maintain accessible products and services, support a balanced and phased approach that provides better service to all taxpayers, and mitigates risk to FTB and the State.

This proposal requests resources to manage three critical gaps in FTB's accessibility work. These areas include the publication of tax and business forms, centralization of managing

## Analysis of Problem

accessibility work, and managing and mitigating variances due to accessibility in our business products and tools.

### Publication of Tax and Business Forms

Gap: FTB is not able to timely publish all relevant tax forms and publications and business forms each year triggering unnecessary risks to taxpayers trying to file their returns or otherwise trying to engage in a business activity with FTB.

FTB is responsible for administering the income and franchise tax laws for the State of California. Each year, FTB processes more than 22.5 million tax returns, 12.5 million payments, issues 14.6 million refunds to California's residents, and conducts compliance activities to collect the proper tax amount owed to the State<sup>1</sup>. As a result of these efforts, the department is responsible for administering programs bringing in \$92 billion, 74 percent of the General Fund revenue<sup>2</sup>. The General Fund is utilized to fund critical services across the State including education, safety and welfare programs, and law enforcement.

Tax preparation software companies, tax professionals and taxpayers all rely on FTB to timely provide updated forms in order to deploy tax preparation software and/or prepare and file returns timely and accurately.

In the last decade, FTB's tax forms workload has increased approximately 30% as a result of enacted legislation. As a result, the department has seen workload growth in the area of tax forms and instructions, business forms, publications, and website content. Additionally, the technical complexity of tax forms has increased as has the enactment of tax laws by the federal or state governments in the last quarter of the calendar year which has led to workload complexities to update the forms timely so that others relying on our forms can accomplish what they need to do. Ensuring accessibility of these products has further created complexities. In the last two calendar years, FTB has not successfully met required deadlines for tax form publications for all forms. When forms are not published timely and/or correctly, it creates negative publicity for FTB. Taxpayers are adversely impacted when penalties and interest are assessed if returns are not filed timely. Finally, if software providers cannot timely receive FTB products they rely on to finalize and deploy tax filing software products, additional consequences are seen potentially for every Californian.

FTB has followed all guidance issued by the various control agencies focusing on tools and standards for accessibility. FTB has also utilized vendors as suggested by these control agencies but due to insufficient time and FTB's rigid and standardized formatting requirements, utilizing a vendor has consistently hindered FTB's ability to timely release forms. Due to our critical business needs surrounding the scanning of tax returns as part of our critical operations, FTB has rigid internal form standards that are crucial when designing, developing, and finalizing forms to ensure tax forms can be processed through our scanning environment as well as ensuring forms are technically accurate and accessibility requirements are met. Failure to accommodate all requirements presents substantial risks to FTB operations and potentially taxpayers.

Forms successfully developed by FTB staff deploy accessibility standards throughout the development process so that as the forms are updated for any last minute legislative changes, reviews for accessibility are minimized as they were substantially done earlier. FTB can also prioritize this final work consistent with the need to publish these forms timely. Utilizing a vendor does not allow for the deployment of accessibility standards or testing throughout product development due to timing and costs and by the time the form is finalized for any late legislative changes, the turnaround time for accessibility testing can often times not be met due to other priorities they have. Sending these forms to the vendor also takes FTB critical time

---

<sup>1</sup>The data tax return processed, payment, and refunds are based on 2019 Filing season.

<sup>2</sup>Revenue figure is from the DOF 2019-20 Year-end report.

## Analysis of Problem

to prepare the form for submission and then FTB has to ensure the returned product is accurate. FTB has experienced numerous situations where words or paragraphs on our final forms were changed during vendor review to the extent the forms were now technically incorrect or would no longer process through our scanning environment. When form fields are not aligned, FTB's scanners don't recognize the information; therefore, creating more work to manually key the data.

FTB makes every effort to have forms published as early as the first business day of January but no later than January 31. In the last two years, FTB has successfully deployed timely but other forms were not actually published until late March – when some returns are due or are due in only a few short weeks.

Additional resources would be able to manage this process eliminating these risks.

Enhancement of FTB's form and related web content is a department effort. However, there are primarily two program areas responsible for ensuring these products adhere to accessibility guidelines and laws: the Filing Division and the Administrative Services Division (ASD).

- Filing is responsible for incorporating accessibility guidelines and tax law changes to update the content within FTB's tax forms and instructions.
  - Filing staff also are responsible for formatting these forms in an HTML accessible format for access on our website ensuring compatibility with FTB's website and accessibility laws.
  - ASD staff take these finalized forms and applies the design and final accessibility formatting to the products for documents in Word or PDF which can be printed from our website and are also provided to tax preparation software vendors.
- ASD is responsible for incorporating accessibility guidelines and laws to update the content within FTB's business forms, instructions and publications in all required formats such as PDF and HTML.

FTB expects the workload growth to continue as the department makes more updates to tax and business forms including business notices and Web applications. FTB does not have the resources to support this workload increase and utilizing a vendor has not produced acceptable results. As such, FTB needs additional resources to manage workload growth in Tax Forms, e-File, and Digital Services, and Enterprise Notice Service (ENS) Notices and ensure these various forms are published timely for taxpayer and staff use in compliance activities.

Making FTB's products accessible requires additional software and services. FTB researched different vendors and their various tools and services available to assist the department in achieving and maintaining compliance with the accessibility standards. The department also reviewed recommendations by California Department of Technology (CDT) on common tools used to address accessibility issues. Based on these research efforts, a set of services and tools have been identified (and supported by CDT's recommendations) that will allow FTB to incorporate accessibility standards into FTB's day-to-day operations.

Request for Resources

### Filing Division

Tax Forms – One Associate Tax Auditor (ATA) and Two Information Technology Specialist I

The Tax Forms Development and Distribution (TFDD) Section annually develops and updates tax form products based on chaptered legislation, program requirements, and external customer needs. TFDD provides accurate and timely products that allow taxpayers to meet the tax return filing and payment obligations as required by California Revenue and Taxation Codes Parts 10, 10.2, and Part 11. Products include tax forms, schedules, instructions, booklets, and publications. TFDD encompasses three primary processes to develop and publish tax form products:

## Analysis of Problem

1. Tax Forms Development
2. Print and Public Distribution/PDF format for tax software developers
3. Internet Forms

Converting tax forms into an accessible format requires more coordination and time during the update process. To timely publish tax forms to the website, FTB must complete annual updates by mid-December. Tax form analysts must ensure that other business partners involved in updating accessible content remain on schedule and reach critical deadlines.

While many taxpayers choose to efile, FTB still must develop HTML and printable versions of the form for two critical reasons. One, over 3 million individuals still file a paper return, and two, the industry standard for tax software companies to update tax preparation software is the printable PDF format of our published tax forms, instructions and booklets.

To ensure a successful filing season, all mediums for form distribution must be managed. It is also important to understand one final level of accessibility work embodied under WCAG 2.1. These standards require standalone tax form instructions to reflow as needed regardless of the device used and the size of the screen used to access the instructions and the best way to present this is in Web page format (HTML). As FTB ensures incorporation of accessibility standards into tax form instructions and modifications, the rebuilding of the forms is taking longer to do than FTB has previously spent when focusing on the traditional printable format. Timely updating tax forms and converting FTB's instructions from paper format to accessible Web format, necessitates adding an ATA tax form analyst. This will allow the department to add the additional hours to perform the additional tax instruction updates within the required timeframes. The Information Technology (IT) Specialist I's will work on updating corresponding HTML Web pages. These positions will allow the unit to manage its 192 standalone instructions and publications workload while simultaneously keeping the overall workload moving swiftly. The lengthy HTML instructions and publications must be published in an accessible format concurrently with the corresponding tax forms in order to provide important information the taxpayer and tax practitioners need to complete tax forms. The HTML format is FTB's solution to timely publish the tax forms, instructions and publications. Currently, hours from a retired annuitant, and an LT are loaned to insure these instructions and publications are prepared an accessible format. The two IT Specialists in TFDD, are needed to do this annually.

e-File and e-Programs – One Information Technology Specialist I

The IT Specialist I will support the e-file Processing and Analysis Unit, who provides customers with paperless methods to file personal and business income tax returns using third party commercial tax preparation (CTP) software that is easy to use, convenient, secure, and supports efficient tax administration. This program is also responsible for creating a display of e-filed data to appear as if the taxpayer filed a paper tax return which is visible to taxpayers in MyFTB as needed and is visible to FTB staff as they engage in compliance activities.

MyFTB e-file tax return displays require accessible tax form templates. Currently, e-file staff create requirements for business rules and template designs for state and federal tax forms. Tax form templates electronically display filed tax return data, presenting a view of the tax return that matches the form and manner FTB prescribes paper filers to submit. This provides a familiar, easy to understand view of the data. To allow for an accessible, more mobile friendly format of the tax return data and comply with the most current WCAG standards, e-Programs staff will need to create HTML templates of tax return displays.

With the new IT Specialist I, e-File staff would be able to annually convert 411 tax return display pages timely. These templates are tax year specific and require annual updates.

Administrative Service Division

## Analysis of Problem

Communication Services Bureau – Five Information Technology Associate and Two Information Technology Specialist I

The Communication Services Bureau manages FTB's static Web content to ensure that published information is current, accurate, and relevant. FTB staff facilitates access to tools, best practices, and services for building great Web pages for FTB.

To accomplish these tasks, FTB needs five IT Associate resources to maintain the department's tax forms and business forms. These individuals ensure accessibility standards are met when updating or creating tax forms, instructions, and business forms for FTB's website. Once the Filing Division staff complete their work on tax forms and instructions, these staff members must timely update these forms to ensure they meet accessibility standards and that they are timely published. These staff also assist year round in applying accessibility standards to new forms or updating a form that becomes non-compliant with new software updates or accessibility tools.

The IT Specialist I's will be responsible for overseeing business forms to validate that they meet accessibility requirements and will conduct ongoing testing to detect and/or remediate forms identified as noncompliant as new software updates or accessibility tools are introduced.

Without additional augmentation, the section risks not being able to support ongoing accessibility development including the review and remediation of new content and products added to the website. This would cause inconsistencies in content and products on the website and leave FTB at risk of being non-compliant with legislation, laws and best practices.

FTB must have accessible tax forms updated and ready for publishing by December 15 each year; and posted for public use in January. These non-flexible due dates are highly critical to the success of FTB's annual filing season and remaining compliant with accessibility guidelines. Multiple FTB business areas, computerized tax processors, and taxpayers who file paper returns rely on these tax forms and instructions.

Enterprise Noticing System (ENS Notices) – Four Information Technology Specialist I

FTB's ENS, created and implemented during the EDR project, allows FTB to publish notices in an accessible format in MyFTB allowing taxpayers and professionals to self-serve and resolve issues displayed in the notice. Under the terms of the EDR contract, the EDR vendor delivered 52 accessible notice templates. FTB would be responsible for maintaining these 52 notices ongoing and remediating remaining notice templates. To date, FTB has remediated another 48 templates with vendor assistance and one-time redirection of staff for a total of 100 accessible notice templates. FTB has identified another 100 plus notices that may need remediation to meet accessibility standards. Until FTB receives additional resources, the department must delay the conversion and maintenance of the notices. The requested four IT Specialist I positions will allow the department to update the remaining additional notices to the ENS and maintain the full workload of notice templates each year.

Supervision – One Administrator II

The request for 11 additional staff in ASD (Digital Services, Notices and Web services) creates the need for an additional supervisor to accommodate the staff increase. This administrator will manage the additional staff, providing leadership and professional technical expertise that ensures the development, revision, maintenance and compliance of FTB's accessible content. This position will employ all accessibility guidelines, such as the WCAG, and laws as each applies to FTB's Web content. The Administrator II represents Digital, Notices and Web services sections, bureau and division and provides guidance and direction in the management of the section's accessibility projects and activities.

Centralized Management & Variance Tracking/Mitigation Efforts

## Analysis of Problem

Gap: FTB does not have sufficient staff to ensure accessibility standards are consistently deployed across the department resulting in staff inability to deploy accessibility standards at the beginning of the effort and throughout resulting in unnecessary rework to finalize products. Additionally, FTB does not have sufficient staff to track and mitigate products and systems etc. that may have incomplete accessibility standards incorporated.

As content is continually revised and updated, FTB must respond to accessibility compliance throughout the year for software updates, new accessibility products, new legislation and/or annual changes.

FTB's Technology Service Division (TSD) also plays a key part in ensuring FTB systems, products etc. meet accessibility standards. TSD is responsible for the following but has insufficient resources to ensure success in these efforts:

- Testing all internal enterprise level services. This includes developing a strategy and approach for enterprise testing across major legacy systems and applications.
- Conducting interface and specialized testing including accessibility testing as part of its software development lifecycle process.
- Department training coordination efforts.
- Department wide support on resolving complex accessibility tasks.
- Documenting and working with partners to mitigate in-accessible products used in FTB business lines.

### Accessible Technology Program – Three Information Technology Specialist I

FTB's Accessible Technology Program (ATP) provides oversight and guidance to help the department attain accessibility compliance. The first two years the program (accessibility effort) was in existence there was one person working on the program full time. In January 2019, a member of management was formally assigned to work on the program full time. During this time, the ATP implemented a foundation that guides the work necessary to achieving the team's goals. To continue building the foundation, expanding on the accessibility work and tasks that need to be completed, and reducing non-compliance risk to the department, three additional IT Specialist I positions are necessary. These three resources will join the existing team and complete the following tasks:

- Expand and sustain the accessibility training program.
- Manage Voluntary Product Accessibility Templates (VPATs).
- Manage departmental variance<sup>3</sup> and remediation workloads.
- Provide special project oversight.
- Provide education and outreach assistance.
- Create metrics and monitor the program.
- Identify products and processes to increase efficiency.
- Identify strategies for addressing imming accessibility gaps.

VPATs: These tools are used to analyze vendor products to verify whether these products meet WCAG and Section 508 accessibility standards. Many common industry wide products do not meet accessibility standards and many vendors are unable or unwilling to modify their products used by many. As such, it is necessary to analyze and manage the VPATs the IT vendors provide so FTB can understand the risks of any accessibility issues compared to the

---

<sup>3</sup> Variance: Tracking of products, software and applications that do not fully comply with accessibility standards.



## Analysis of Problem

risks to FTB operations if we chose not to purchase this product due to accessibility issues. Analyzing VPAT documents beforehand and using the information as part of the FTB's procurement minimizes the department's accessibility risk. The VPAT process is extremely time-consuming requiring reading and interpreting several documents along with coordinating responses between the vendors and FTB teams, both business and IT. Once FTB has this information, regular follow-ups are required to ensure vendors continually improve the accessibility of their product.

Variations: When FTB is unable to repair software defects on our own products within a designated timeframe, or in the event based on operational needs FTB needs to acquire a non-accessible product, FTB must open and complete a variance to ensure tracking of the defect. At this point the ATP manages and monitors the variances to ensure either an effective resolution or transition to the exception process<sup>4</sup> is accomplished. This process allows the ATP to continuously pursue and monitor software defects, thus minimizing outstanding risk to FTB and ensuring software accessibility.

Training: The requested resources will also coordinate with departmental staff to gain access to various accessibility training courses offered. This training will provide general to detailed technical training and bring accessibility awareness to all FTB employees. As such, trained staff can successfully complete assigned tasks in an efficient and accessible manner. While expected that these training efforts will allow departmental staff to create accessible documents without assistance, some documents are very complex to create in an accessible format and these staff will also assist in these most complex efforts.

The ATP is involved in various projects across the enterprise and it is necessary to maintain involvement at various levels of detail. The current resource level does not allow the ATP to maintain the level of involvement required in FTB's various projects. This puts the department at risk for not being able to address accessibility at the earliest possible point in time.

Monitoring: To ensure compliance with accessibility laws, FTB must measure and monitor all accessibility activities. TSD's current resource level does not allow ATP to establish, monitor and maintain necessary accessibility metrics. These additional ATP resources will assist with adhering to FTB, state and federal policies, rules and laws and minimize risks involved with being non-compliant.

Accessibility Test Automation – One Information Technology Specialist I (2-year limited-term)

The Enterprise Applications Quality Assurance (QA) team performs QA of all external and internal web applications, notices and correspondence ensuring they meet WCAG 2.0 and Section 508 guidelines prior to making these available to the public. This two-year limited-term position is needed to leverage FTB's test-automation tools and automate the accessibility testing processes and test execution so that FTB can keep up with the increase in these testing workloads.

Software and Consultant Costs: (\$401,000 in 2022-23; and \$321,000 in 2023-24 and ongoing)

FTB needs the following software products to help maintain accessibility standards on the public website and external content and to begin an assessment of internal content and applications. Each of these products is recommended by CDT on their list of tools departments can use to address accessibility efforts.

- CommonLook Clarity software (\$90,000) hosted on FTB servers, replaces the need for external vendor assessments. Clarity scans FTB domains for non-compliant PDF documents and creates detailed reports for examination and remediation planning.

---

<sup>4</sup> The exception process occurs when FTB has asked the vendor about functionality that is not compliant within the software product and there is no plan to fix it in the future.

## Analysis of Problem

- CommonLook Office and PDF software (\$215,000) that allows creators of Web and other digital content to incorporate accessibility standards at the time of the content creation. This tool will allow all future Web and other digital content created throughout the department to be compliant with the accessibility standards and prevents having content remediated after the fact. FTB would incorporate this tool into the daily use of FTB's content creators. This tool has two components, a tool for Microsoft Office products and a tool for PDF source documents. Both tools have a learning curve, thus a training component that is managed by current ATP trainer staff doing the accessibility training mentioned above.
- Subscription service (\$16,000) to monitor FTB websites, detect problems, and remediate accessibility issues. Once the tool identifies an issue, it automatically remediates those issues dynamically for the best customer experience. This addresses the risk of having inaccessible content published on the website.
- AudioEye consultant (\$80,000) to assist in anticipated remediation of website recertification and prior year tax forms during the transition in 2022-23. FTB has renewed the Audio Eye contract (effective May 2021-April 2022) for up to \$300,000.

### E. Outcomes and Accountability

State agencies are responsible for complying with federal and state laws forbidding discrimination against persons with disabilities, including accessibility of the electronic and information technology. SAM, Section 4833 requires that "under existing federal and state laws and policies, state agencies are responsible for ensuring that their public websites are accessible to the general public and that their internal electronic and information technology systems are accessible by state employees, including persons with disabilities". This proposal will ensure FTB adheres to accessibility laws and guidelines.

FTB's Executive Officer, ASD Chief and the Chief Information Officer will oversee and confirm that the department's Internet website complies with specified accessibility standards, guidelines and laws. Fiscal responsibility will remain with the department's Chief Financial Officer.

### F. Analysis of All Feasible Alternatives

Alternative 1: Approve \$3.2 million General Fund and \$82,000 Special Funds in 2022-23; \$2.9 million General Fund and \$73,000 Special Funds in 2023-24; and \$2.8 million General Fund and \$69,000 Special Funds in 2024-25 and ongoing to support 19 permanent and 1 two-year limited-term positions, including software and professional services.

Approval of this proposal will allow FTB to hire 19 permanent and 1 two-year limited-term employees to assist the department in maintaining accessibility standards. FTB would achieve all of the workload objectives and incorporate accessibility standards by utilizing a permanent assignment solution it's most critical products, self-service communication channels and applications providing a comparable experience taxpayers with various disabilities and comply with federal laws.

Alternative 2: \$3.2 million General Fund and \$82,000 Special Funds in 2022-23; \$2.9 million General Fund and \$73,000 Special Funds in 2023-24; and \$2.8 million General Fund and \$69,000 Special Funds in 2024-25 to support 19 three-year limited-term and 1 two-year limited-term positions and software.

FTB would continue to look to achieve all of the workload objectives cited in Alternative 1. However, by utilizing a three-year limited term assignment solution, before the term ends the department would need to re-evaluate workload needs. FTB anticipates that the department would request these positions again, as there is little chance this work will cease unless FTB

## Analysis of Problem

removes discussed content off the website, which would not be feasible for many reasons, or FTB posts documents that may be inaccessible.

Alternative 3: Do not approve proposal

FTB would continue to look to achieve all of the workload objectives cited in Alternative 1. However, by utilizing a three-year limited term assignment solution, before the term ends the department would need to re-evaluate workload needs. FTB anticipates that the department would request these positions again, as there is little chance this work will cease unless FTB removes discussed content off the website, which would not be feasible for many reasons, or FTB posts documents that may be inaccessible.

### G. Implementation Plan

- June 2022 – All documents to establish the positions are prepared and approved by the FTB Budget Officer and forwarded to Department of Finance.
- June 2022 – Department of Finance notifies FTB of positions approval.
- July 2022 – Positions are established and FTB begins hiring.

### H. Supplemental Information

None

### I. Recommendation

Alternative 1: Approve \$3.2 million General Fund and \$82,000 Special Funds in 2022-23; \$2.9 million General Fund and \$73,000 Special Funds in 2023-24; and \$2.8 million General Fund and \$69,000 Special Funds in 2024-25 and ongoing to support 19 permanent and 1 two-year limited-term positions, software and consultant and professional services.

This alternative best positions the department to succeed at providing service to taxpayers who need to file and pay taxes. The approval of hiring the additional 19 permanent and 1 two-year limited-term employees provides the best alternative for keeping and maintaining accessibility standards. With these positions, FTB will meet federal laws and optimize the department's ability to meet the accessibility needs of taxpayers with different disabilities while providing a pleasant experience for them when filing tax returns or paying taxes.

Pending Board Approval