










# Tax Studies Occupations

Labor Market Analysis: San Diego County

March 2026

## Summary

NEW PROGRAM RECOMMENDATION?	EVIDENCE OF A SUPPLY GAP?	AT OR ABOVE THE LIVING WAGE?	EXPECTED LEVEL(S) OF EDUCATION
 <b>Do Not Proceed with New Program</b>	 	 	<input type="checkbox"/> Doctorate Degree <input type="checkbox"/> Master's Degree <input checked="" type="checkbox"/> Bachelor's Degree <input type="checkbox"/> Associate Degree <input type="checkbox"/> Some College or Certificate <input checked="" type="checkbox"/> HS Diploma or Equivalent <input type="checkbox"/> Less Than a HS Diploma <input type="checkbox"/> Apprenticeship
SUPPORT FOR PROGRAM MODIFICATION?	NUMBER OF INSTITUTIONS THAT PROVIDE TRAINING	NUMBER OF ANNUAL JOB OPENINGS	
 	<p>HIGH</p> 	<p>HIGH</p> 	

The San Diego & Imperial Center of Excellence (COE) developed this brief to assist the region’s community colleges with strategic planning and program development. *Tax Studies Occupations* include “Tax Examiners and Collectors, and Revenue Agents” and “Tax Preparers.” According to available data, *Tax Studies Occupations* in San Diego County have a labor market demand of 166 annual job openings (while average demand for a single occupation in San Diego County is 289 annual job openings), and 17 institutions supply 1,128 awards for these occupations. On average, entry-level wages are below the living wage. This brief recommends that the colleges do not proceed with developing a **new** program for these occupations but supports a program modification because 1) there is an estimated oversupply in San Diego, and 2) employers typically require a bachelor’s degree as the minimum educational requirement.

## Introduction

This report provides labor market information in San Diego County for the following occupational codes in the Standard Occupational Classification (SOC)<sup>1</sup> system:

- **Tax Examiners and Collectors, and Revenue Agents** (SOC 13-2081): Determine tax liability or collect taxes from individuals or business firms according to prescribed laws and regulations.
- **Tax Preparers** (SOC 13-2082): Prepare tax returns for individuals or small businesses.

For the purpose of this report, these occupations are referred to as *Tax Studies Occupations*.

## Projected Occupational Demand

Between 2024 and 2029, businesses in San Diego County will need to hire **166** employees annually to fill new jobs and backfill jobs due to attrition caused by turnover and retirement, for example (Exhibit 1).

Most of this labor market demand comes from Tax Preparers, which are projected to have the most annual job openings with **138** openings each year between 2024 and 2029.

**Exhibit 1: Number of Jobs for Tax Studies Occupations (2024-2029)<sup>2</sup>**

Occupational Title	2024 Jobs	2029 Jobs	2024 - 2029 Net Jobs Change	2024 - 2029 % Net Jobs Change	Annual Job Openings (Demand)
Tax Preparers	1,215	1,214	-1	0%	138
Tax Examiners and Collectors, and Revenue Agents	333	343	10	3%	28
Total	1,548	1,557	9	1%	166

<sup>1</sup> The Standard Occupational Classification (SOC) system is used by federal statistical agencies to classify workers into occupational categories for the purpose of collecting, calculating or disseminating data. <https://www.bls.gov/soc/>.

<sup>2</sup> Lightcast 2026.01; QCEW, Non-QCEW, Self-Employed.

## Earnings

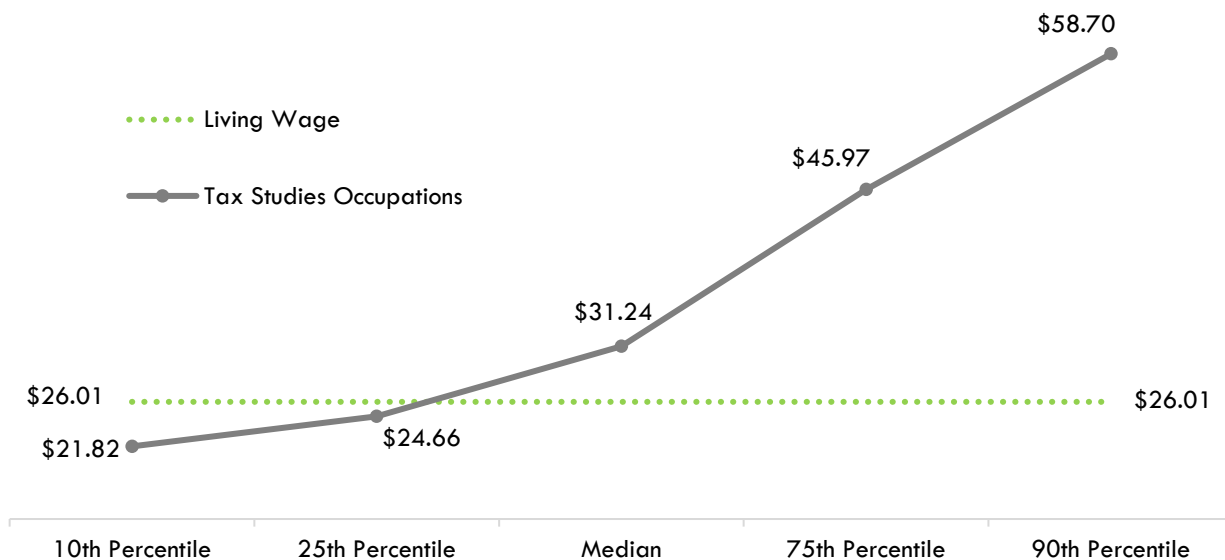
According to traditional<sup>3</sup> labor market information (LMI), entry-level hourly earnings for *Tax Studies Occupations* range from \$17.94 to \$31.38 (Exhibit 2).

**Exhibit 2: Hourly Earnings for *Tax Studies Occupations* in San Diego County<sup>4</sup>**

Occupational Title	Entry-Level Hourly Earnings (25 <sup>th</sup> Percentile)	Median Hourly Earnings	Experienced Hourly Earnings (75 <sup>th</sup> Percentile)
Tax Examiners and Collectors, and Revenue Agents	\$31.38	\$38.43	\$52.20
Tax Preparers	\$17.94	\$24.05	\$39.74

On average, the entry-level hourly earnings for employed *Tax Studies Occupations* are \$24.66—or \$51,292.80 annual salary<sup>5</sup>; this is less than the living wage for a single adult in San Diego County, which is \$26.01 per hour (Exhibit 3).<sup>6</sup>

**Exhibit 3: Hourly Earnings<sup>7</sup> for *Tax Studies Occupations* in San Diego County<sup>8</sup>**



<sup>3</sup> Traditional LMI is generally historical data captured by the U.S. Bureau of Labor Statistics (BLS) or the California Employment Development Department (EDD). It does not account for recent technological, economic, or legislative changes that may affect labor market demand and wages.

<sup>4</sup> Lightcast 2026.01; QCEW, Non-QCEW, Self-Employed.

<sup>5</sup> Annualized salaries assume a full-time position with 2,080 hours. Multiplying the hourly wage with 2,080 yields the annual salary.

<sup>6</sup> Center for Women's Welfare, University of Washington. (2024). The self-sufficiency standard for California 2024.

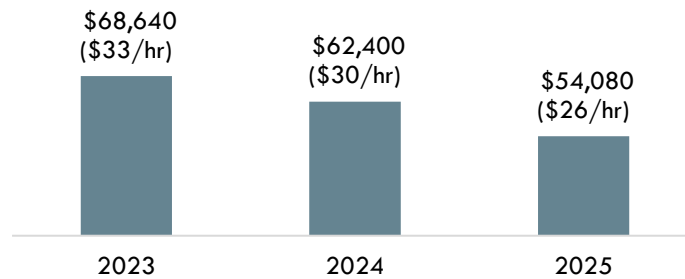
[selfsufficiencystandard.org/California](https://selfsufficiencystandard.org/California).

<sup>7</sup> 10th and 25th percentiles could be considered entry-level wages, and 75th and 90th percentiles could be considered experienced wages for individuals who may have been in the occupation longer, received more training than others, etc.

<sup>8</sup> Lightcast 2026.01; QCEW, Non-QCEW, Self-Employed.

In online job postings, however, employers advertised between \$26 to \$33 per hour between January 1, 2023 and December 31, 2025 for *Tax Studies Occupations* in San Diego County (Exhibit 4).<sup>9</sup> This suggests that, while employer-advertised wages in online job postings were initially higher than entry-level wages reported in traditional labor market information, they declined over the period analyzed.

**Exhibit 4: Entry-Level Advertised Salaries in Online Job Postings for *Tax Studies Occupations* in San Diego County (2023-2025)**



## Expected Level of Education

According to traditional LMI (data reported to EDD and BLS), *Tax Studies Occupations* have a national educational attainment ranging from [high school diploma or equivalent](#) to a [bachelor's degree](#) (Exhibit 5).<sup>10</sup>

**Exhibit 5: National Educational Attainment for *Tax Studies Occupations*<sup>11</sup>**

Occupational Title	Typical Entry-Level Education
Accountants and Auditors	Bachelor's degree
Tax Preparers	High school diploma or equivalent

<sup>9</sup> Lightcast 2026.01; "Job Posting Analytics." 2022-2024.

<sup>10</sup> Lightcast 2026.01; QCEW, Non-QCEW, Self-Employed.

<sup>11</sup> Lightcast 2026.01; QCEW, Non-QCEW, Self-Employed.

Similarly, online job postings between January 1, 2023 and December 31, 2025 in San Diego County had a **bachelor's degree** as the most requested educational requirement for *Tax Studies Occupations*; however, employers also expected the following certifications (Exhibit 6).<sup>12</sup>

**Exhibit 6: Top Certifications for *Tax Studies Occupations*  
in San Diego County in Online Job Postings (2023-2025)**<sup>13</sup>

1. Certified Public Accountant
2. Enrolled Agent (EA)

## Educational Supply

Educational supply for an occupation can be estimated by analyzing the number of awards in related Taxonomy of Programs (TOP) or Classification of Instructional Programs (CIP) codes. There are **two** TOP codes and **three** CIP codes related to *Tax Studies Occupations* (Exhibit 7).

**Exhibit 7: Related TOP and CIP Codes for *Tax Studies Occupations***<sup>14</sup>

TOP or CIP Code	TOP or CIP Program Title
TOP 0502.00	Accounting
TOP 0502.10	Tax Studies
CIP 52.0301	Accounting
CIP 52.0302	Accounting Technology/Technician and Bookkeeping
CIP 52.1601	Taxation

<sup>12</sup> Lightcast 2026.01; "Job Posting Analytics." 2022-2024.

<sup>13</sup> Lightcast 2026.01; "Job Posting Analytics." 2022-2024.

<sup>14</sup> This brief uses a conservative estimate of program supply and only calculates awards from the TOP code listed in Exhibit 7.

According to TOP data, eight community colleges supply the region with awards for these occupations: Cuyamaca College, MiraCosta College, Palomar College, San Diego City College, San Diego College of Continuing Education, San Diego Mesa College, San Diego Miramar College, and Southwestern College. According to CIP data, nine non-community-college institutions supply the region with awards: Ashford University, California State University-San Marcos, Escondido Adult School, National University, Northcentral University, Point Loma Nazarene University, Poway Adult School, San Diego State University and University of San Diego (Exhibit 8).

**Exhibit 8: Number of Awards (Certificates and Degrees) Conferred by Postsecondary Institutions  
(Program Year 2020-21 Through Program Year 2023-24 Average)**

TOP6 or CIP Code	TOP6 or CIP Program Title	3-Yr Annual Average CC Awards (PY21-22 to PY23-24)	Other Educational Institutions 3-Yr Annual Average Awards (PY20-21 to PY22-23)	Total Average Supply (PY20-21 to PY22-24)
0502.00	Accounting	<b>595</b>	<b>0</b>	<b>595</b>
	Cuyamaca	<b>12</b>	<b>0</b>	
	• Associate degree	8	0	
	• Certificate 30 < 60 units	2	0	
	• Certificate 16 < 30 units	2	0	
	MiraCosta	<b>101</b>	<b>0</b>	
	• Associate degree	32	0	
	• Certificate 30 < 60 units	29	0	
	• Certificate 16 < 30 units	11	0	
	• Certificate 6 < 18 units	29	0	
	Palomar	<b>64</b>	<b>0</b>	
	• Associate degree	19	0	
	• Certificate 30 < 60 units	22	0	
	• Certificate 8 < 16 units	5	0	
	• Certificate 6 < 18 units	18	0	
	SD City	<b>10</b>	<b>0</b>	
	• Associate degree	10	0	

TOP6 or CIP Code	TOP6 or CIP Program Title	3-Yr Annual Average CC Awards (PY21-22 to PY23-24)	Other Educational Institutions 3-Yr Annual Average Awards (PY20-21 to PY22-23)	Total Average Supply (PY20-21 to PY22-24)
	<b>SD College of Cont. Ed.</b>	<b>295</b>	<b>0</b>	
	• Noncredit 288 < 480 hrs	42	0	
	• Noncredit 48 < 96 hrs	253	0	
	<b>SD Mesa</b>	<b>25</b>	<b>0</b>	
	• Associate degree	20	0	
	• Certificate 16 < 30 units	5	0	
	<b>SD Miramar</b>	<b>23</b>	<b>0</b>	
	• Associate degree	16	0	
	• Certificate 16 < 30 units	7	0	
	<b>Southwestern</b>	<b>65</b>	<b>0</b>	
	• Associate degree	42	0	
	• Certificate 30 < 60 units	4	0	
	• Certificate 16 < 30 units	16	0	
	• Certificate 6 < 18 units	3	0	
<b>0502.10</b>	<b>Tax Studies</b>	<b>9</b>	<b>0</b>	<b>9</b>
	<b>MiraCosta</b>	<b>9</b>	<b>0</b>	
	• Certificate 6 < 18 units	9	0	
<b>52.0301</b>	<b>Accounting</b>	<b>0</b>	<b>482</b>	<b>482</b>
	<b>Ashford University</b>	<b>0</b>	<b>216</b>	
	• Master's degree	0	49	
	• Bachelor's degree	0	167	
	<b>California State University-San Marcos</b>	<b>0</b>	<b>0</b>	
	• Postbaccalaureate certificate	0	0	
	<b>Escondido Adult School</b>	<b>0</b>	<b>15</b>	
	• Certificate < 1 yr	0	15	

TOP6 or CIP Code	TOP6 or CIP Program Title	3-Yr Annual Average CC Awards (PY21-22 to PY23-24)	Other Educational Institutions 3-Yr Annual Average Awards (PY20-21 to PY22-23)	Total Average Supply (PY20-21 to PY22-24)
	National University	<b>0</b>	<b>96</b>	
	• Master's degree	0	54	
	• Bachelor's degree	0	42	
	Northcentral University	<b>0</b>	<b>13</b>	
	• Master's degree	0	13	
	Point Loma Nazarene University	<b>0</b>	<b>14</b>	
	• Master's degree	0	0	
	• Bachelor's degree	0	14	
	Poway Adult School	<b>0</b>	<b>23</b>	
	• Certificate < 1 yr	0	23	
	San Diego State University	<b>0</b>	<b>28</b>	
	• Master's degree	0	28	
	• Bachelor's degree	0	0	
	University of San Diego	<b>0</b>	<b>77</b>	
	• Master's degree	0	13	
	• Bachelor's degree	0	64	
52.0302	Accounting Technology/Technician and Bookkeeping	<b>0</b>	<b>32</b>	<b>32</b>
	Escondido Adult School	<b>0</b>	<b>9</b>	
	• Certificate < 1 yr	0	9	
	Poway Adult School	<b>0</b>	<b>23</b>	
	• Certificate < 1 yr	0	23	
52.1601	Taxation	<b>0</b>	<b>10</b>	<b>10</b>
	University of San Diego	<b>0</b>	<b>10</b>	
	• Master's degree	0	10	
			<b>Total</b>	<b>1,128</b>

## Demand vs. Supply

Comparing labor demand with labor supply<sup>15</sup> suggests that there is an **oversupply** for these occupations in San Diego County, with 166 annual openings and 1,128 awards. Comparatively, there are 2,544 annual openings in California and 7,442 awards, suggesting that there is an **oversupply** across the state (Exhibit 9).<sup>16</sup>

**Exhibit 9: Labor Demand (Annual Openings) Compared with Labor Supply (Average Annual Awards)**

	<b>Demand</b> (Annual Openings)	<b>Supply</b> (Annual Awards)	<b>Supply Gap or Oversupply</b>
San Diego	166	1,128	<b>-982</b>
California	2,544	7,442	<b>-4,898</b>

**Please note:** This is a basic analysis of supply and demand of labor. The data does not include workers currently in the labor force who could fill these positions or workers who are not captured by publicly available data. This data should be used to discuss the potential gaps or oversupply of workers; however, it should not be the only basis for determining whether or not a program should be developed.

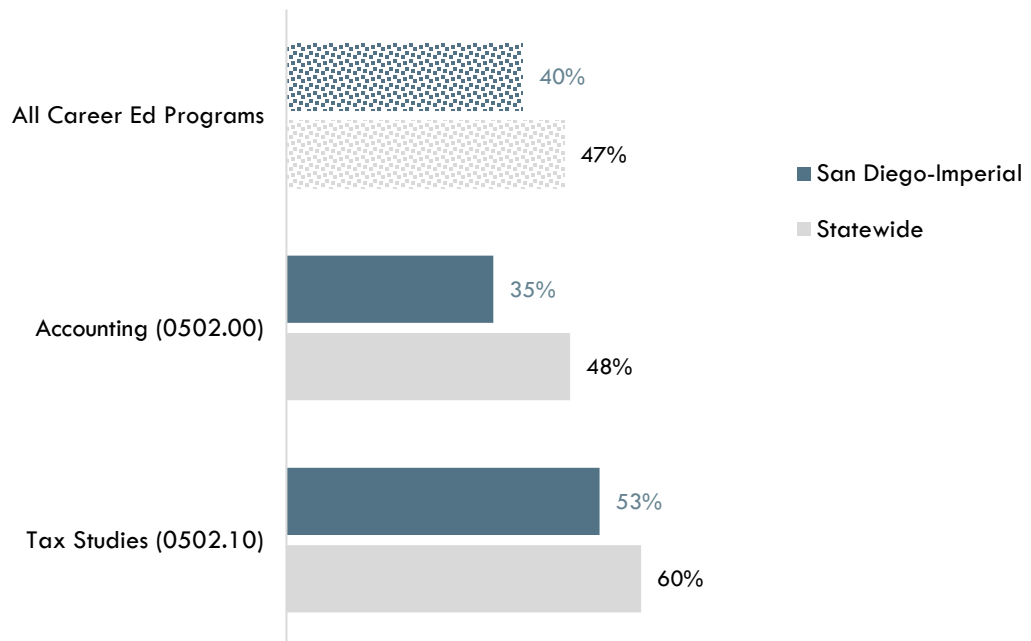
<sup>15</sup> Labor supply can be found from two different sources: Lightcast or the California Community Colleges Chancellor's Office MIS Data Mart. Lightcast uses CIP codes while MIS uses TOP codes. Different coding systems result in differences in the supply numbers.

<sup>16</sup> "Supply and Demand," Centers of Excellence Student Outcomes, [coecc.net/our-resources](http://coecc.net/our-resources).

## Student Outcomes and Regional Comparisons

According to the California Community Colleges DataVista, 35 to 53% of students in the San Diego-Imperial region earned a living wage after completing a program related to *Tax Studies Occupations*, compared to 48 to 60% statewide and 47% of students in Career Education programs in general across the state (Exhibit 10).<sup>17</sup>

**Exhibit 10: Percentage of Students Who Earned a Living Wage by Program, PY2022-23<sup>18</sup>**

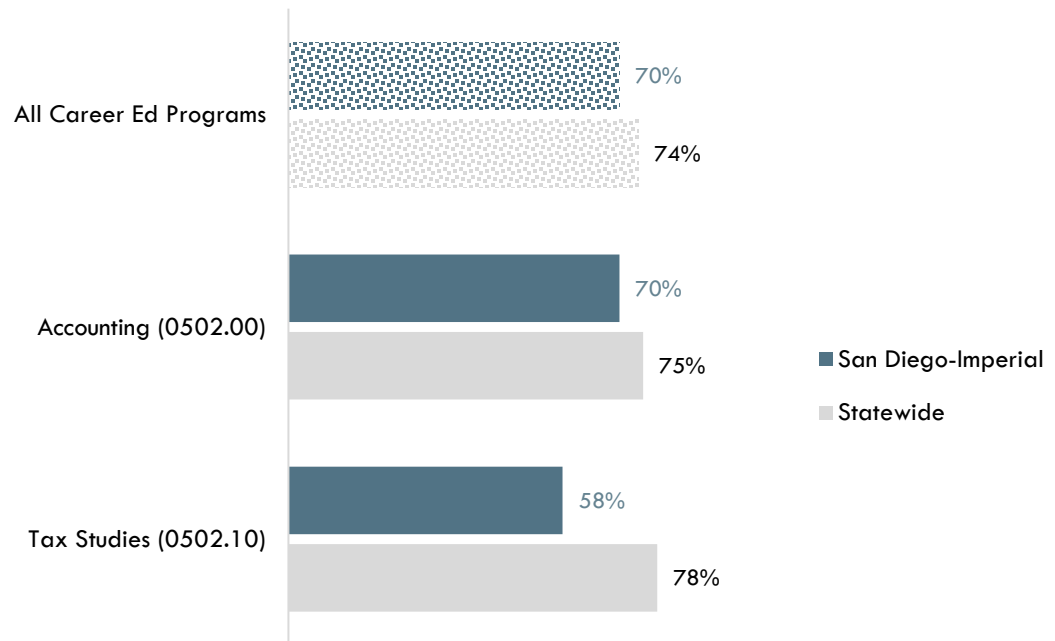


<sup>17</sup> DataVista, California Community Colleges, [datavista.cccco.edu/](http://datavista.cccco.edu/).

<sup>18</sup> Most recent year with available data is Program Year 2022-23. Among completers and skills builders who exited, the percentage of students who attained a living wage.

According to the California Community Colleges DataVista, 58 to 70% of students in the San Diego-Imperial region obtained a job closely related to their field of study after completing a program related to *Tax Studies Occupations*, compared to 75 to 78% statewide and 74% of students in Career Education programs in general across the state (Exhibit 11).<sup>19</sup>

**Exhibit 11: Percentage of Students in a Job Closely Related to Field of Study by Program, PY2021-22<sup>20</sup>**



<sup>19</sup> DataVista, California Community Colleges, [datavista.cccco.edu/](http://datavista.cccco.edu/).

<sup>20</sup> Most recent year with available data is Program Year 2021-22. Percentage of Students in a Job Closely Related to Field of Study: Among students who responded to the CTEOS, the percentage reporting employment in the same or similar field as their program of study.

## Employers

Between January 1, 2023 and December 31, 2025, the top employers in San Diego County for *Tax Studies Occupations* were [Intuit](#), [H&R Block](#), [JDA TSG](#), [Robert Half](#), and [Jackson Hewitt](#) based on online job postings (Exhibit 12).

**Exhibit 12: Top Employers for *Tax Studies Occupations* in San Diego County<sup>21</sup>**

Top Employers	
<ul style="list-style-type: none"> <li>• Intuit</li> <li>• H&amp;R Block</li> <li>• JDA TSG</li> <li>• Robert Half</li> <li>• Jackson Hewitt</li> </ul>	<ul style="list-style-type: none"> <li>• GPAC</li> <li>• CyberCoders</li> <li>• State of California</li> <li>• KPMG</li> <li>• Baker Tilly</li> </ul>

## Skills

Exhibit 13 lists the top specialized, soft, and software skills that appeared in online job postings between January 1, 2023 and December 31, 2025.

**Exhibit 13: Top Skills for *Tax Studies Occupations* in San Diego County<sup>22</sup>**

Specialized Skills	Soft Skills	Software Skills
<ul style="list-style-type: none"> <li>• Tax Returns</li> <li>• Tax Preparation</li> <li>• Accounting</li> <li>• Tax Laws</li> <li>• Tax Planning</li> <li>• Tax Consulting</li> <li>• Preparer Tax Identification Number</li> <li>• Auditing</li> <li>• Finance</li> <li>• Corporate Tax</li> <li>• Income Tax</li> <li>• Circular 230</li> <li>• Bookkeeping</li> <li>• Public Accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Communication</li> <li>• Customer Service</li> <li>• Filing</li> <li>• Research</li> <li>• Writing</li> <li>• Detail Oriented</li> <li>• Sales</li> <li>• Problem Solving</li> <li>• Empathy</li> <li>• Professionalism</li> <li>• Leadership</li> <li>• Computer Literacy</li> <li>• Organizational Skills</li> <li>• Planning</li> <li>• Interpersonal Communications</li> </ul>	<ul style="list-style-type: none"> <li>• TurboTax</li> <li>• Microsoft Excel</li> <li>• Tax Compliance Software</li> <li>• Tax Software</li> <li>• Microsoft Outlook</li> </ul>

<sup>21</sup> Lightcast 2026.01; "Job Posting Analytics." 2022-2024.

<sup>22</sup> Lightcast 2026.01; "Job Posting Analytics." 2022-2024.

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