










Tax Studies Occupations

Labor Market Analysis: San Diego County

December 2023

Summary

NEW PROGRAM RECOMMENDATION?	EVIDENCE OF A SUPPLY GAP?	AT OR ABOVE THE LIVING WAGE?	EXPECTED EDUCATION FOR MAJORITY OF OCCUPATIONS ANALYZED
 Do Not Proceed with New Program	 	 	<input type="checkbox"/> Doctorate Degree <input type="checkbox"/> Master's Degree <input checked="" type="checkbox"/> Bachelor's Degree <input type="checkbox"/> Apprenticeship <input type="checkbox"/> Associate Degree <input type="checkbox"/> Some College or Certificate <input type="checkbox"/> HS Diploma or Equivalent <input type="checkbox"/> Less Than a HS Diploma
SUPPORT FOR PROGRAM MODIFICATION?	NUMBER OF INSTITUTIONS THAT PROVIDE TRAINING	NUMBER OF ANNUAL JOB OPENINGS	
 	<div style="background-color: #0056b3; color: white; padding: 2px; font-weight: bold; font-size: 0.8em;">HIGH</div> 	<div style="background-color: #0056b3; color: white; padding: 2px; font-weight: bold; font-size: 0.8em;">HIGH</div> 	

This brief provides labor market information about *Tax Studies Occupations* to assist the San Diego & Imperial Counties Community Colleges with program development and strategic planning. *Tax Studies Occupations* include “Tax Examiners and Collectors, and Revenue Agents” and “Tax Preparers.” According to available labor market information, *Tax Studies Occupations* in San Diego County have a labor market demand of 219 annual job openings (while average demand for a single occupation in San Diego County is 289 annual job openings), and 16 institutions supply 1,134 awards for these occupations, suggesting that there is an oversupply in the labor market. This brief recommends that the colleges do not proceed with developing a **new** program for these occupations but supports a program modification because although entry-level earnings are above the living wage and there is a high number of annual job open, 1) supply is met by the awards from the region, 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)¹ 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 2022 and 2027, employers in San Diego County will need to hire 219 workers annually to fill new jobs and backfill jobs in *Tax Studies Occupations* due to attrition caused by turnover and retirement, for example (Exhibit 1). “Tax Preparers” are projected to have the most labor market demand between 2022 and 2027, with 192 annual job openings.

Exhibit 1: Number of Jobs for *Tax Studies Occupations* in San Diego County (2022-2027)²

Occupational Title	2022 Jobs	2027 Jobs	2022 - 2027 Net Jobs Change	2022-2027 % Net Jobs Change	Annual Job Openings (Demand)
Tax Preparers	1,474	1,584	110	7%	192
Tax Examiners and Collectors, and Revenue Agents	278	306	28	10%	27
Total	1,752	1,890	138	8%	219

¹ 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. [bls.gov/soc/](https://www.bls.gov/soc/).

² Lightcast 2023.04; QCEW, Non-QCEW, Self-Employed.

Earnings

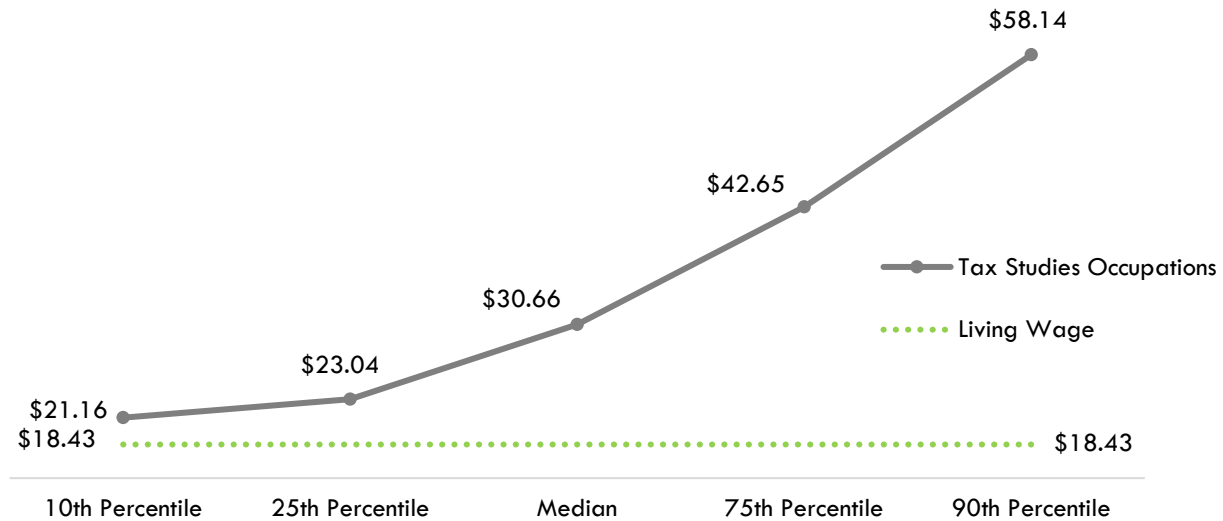
The entry-level hourly earnings for *Tax Studies Occupations* range from \$16.59 to \$29.50 (Exhibit 2a).

Exhibit 2a: Hourly Earnings for Tax Studies Occupations in San Diego County³

Occupational Title	Entry-Level Hourly Earnings (25 th Percentile)	Median Hourly Earnings	Experienced Hourly Earnings (75 th Percentile)
Tax Examiners and Collectors, and Revenue Agents	\$29.50	\$38.15	\$50.13
Tax Preparers	\$16.59	\$23.17	\$35.16

On average, the entry-level hourly earnings for *Tax Studies Occupations* are \$23.04; this is more than the living wage for a single adult in San Diego County, which is \$18.43 per hour (Exhibit 2b).⁴

Exhibit 2b: Average Hourly Earnings⁵ for Tax Studies Occupations in San Diego County⁶



³ Lightcast 2023.04; QCEW, Non-QCEW, Self-Employed.

⁴ "Family Needs Calculator (formerly the California Family Needs Calculator)," Insight: Center for Community Economic Development, last updated 2021. insightccd.org/family-needs-calculator.

⁵ 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.

⁶ Lightcast 2023.04; QCEW, Non-QCEW, Self-Employed.

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.⁷ There are **two** TOP codes and **three** CIP codes related to *Tax Studies Occupations* (Exhibit 3).

Exhibit 3: Related TOP and CIP Codes for Tax Studies Occupations⁸

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

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, **eight** non-community-college institutions supply the region with awards: Ashford University, Escondido Adult School, National University, Northcentral University, Point Loma Nazarene University, Poway Adult School, San Diego State University, and University of San Diego (Exhibit 4).

⁷ TOP data comes from the California Community Colleges Chancellor's Office MIS Data Mart (datamart.cccco.edu) and CIP data comes from the Integrated Postsecondary Education Data System (nces.ed.gov/ipeds/use-the-data).

⁸ This brief uses a conservative estimate of program supply and only calculates awards from the TOP codes in Exhibit 3.

**Exhibit 4: Number of Awards (Certificates and Degrees) Conferred by Postsecondary Institutions
(Program Year 2019-20 through Program Year 2020-21 Average)**

TOP6 or CIP Code	TOP6 or CIP Program Title	3-Yr Annual Average CC Awards (PY19-20 to PY21-22)	Other Institutions 2-Yr Annual Average Awards (PY19-20 to PY20-21)	Total Average Supply (PY19-20 to PY21-22)
0502.00	Accounting	565	0	565
	• Cuyamaca	17	0	
	• MiraCosta	102	0	
	• Palomar	85	0	
	• San Diego Cont Ed	237	0	
	• San Diego City	9	0	
	• San Diego Mesa	26	0	
	• San Diego Miramar	21	0	
	• Southwestern	68	0	
0502.10	Tax Studies	9	0	9
	• MiraCosta	9	0	
52.0301	Accounting	0	509	509
	• Ashford University	0	232	
	• Escondido Adult School	0	10	
	• National University	0	86	
	• Northcentral University	0	11	
	• Point Loma Nazarene University	0	18	
	• Poway Adult School	0	15	
	• San Diego State University	0	35	
	• University of San Diego	0	102	
52.0302	Accounting Technology/Technician and Bookkeeping	0	37	37
	• Escondido Adult School	0	18	
	• Poway Adult School	0	19	
52.1601	Taxation	0	14	14
	• University of San Diego	0	14	
			Total	1,134

Demand vs. Supply

Comparing labor demand (annual openings) with labor supply⁹ suggests that there is an **oversupply** for these occupations in San Diego County, with **219** annual openings and **1,134** awards. Comparatively, there are **3,065** annual openings in California and **7,894** awards, suggesting that there is an **oversupply** across the state¹⁰ (Exhibit 5).

Exhibit 5: Labor Demand (Annual Openings) Compared with Labor Supply (Average Annual Awards)

	Demand (Annual Openings)	Supply¹¹ (Annual Awards)	Supply Gap or Oversupply
San Diego	219	1,134	-915
California	3,065	7,894	-4,829

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 a program should be developed.

⁹ 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.

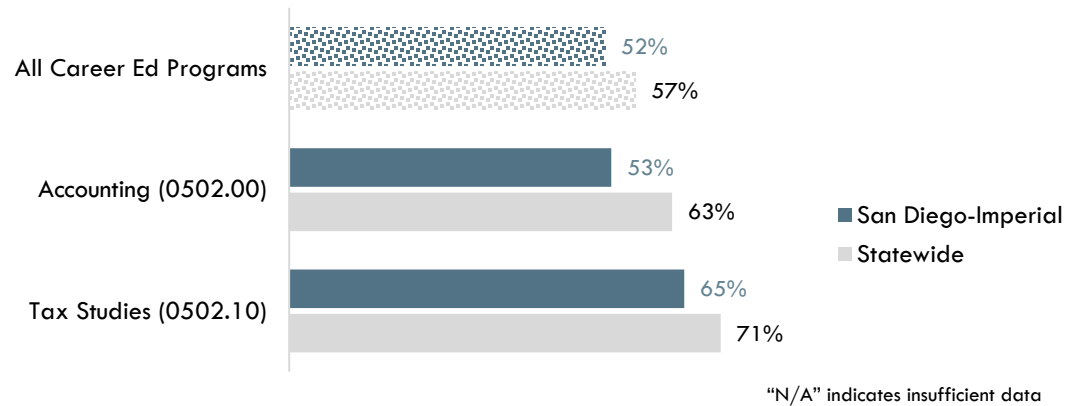
¹⁰ "Supply and Demand," Centers of Excellence Student Outcomes, <https://coecc.net/our-resources/>.

¹¹ Awards included: associate degree; award <1 year; award 1<2 years; and postsecondary awards.

Student Outcomes and Regional Comparisons

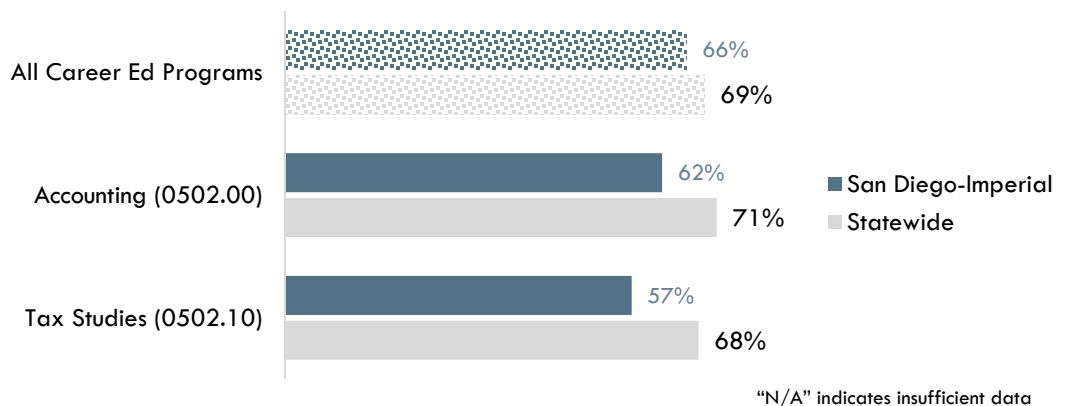
According to the California Community Colleges LaunchBoard, 53 to 65 percent of students in the San Diego-Imperial region earned a living wage after completing a program related to *Tax Studies Occupations*, compared 63 to 71 percent statewide and 57 percent of students in Career Education programs in general across the state (Exhibit 6a).¹²

Exhibit 6a: Percentage of Students Who Earned a Living Wage by Program, PY2020-21¹³



According to the California Community Colleges LaunchBoard, 57 to 62 percent 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 68 to 71 percent statewide and 69 percent of students in Career Education programs in general across the state (Exhibit 6b).¹⁴

Exhibit 6b: Percentage of Students in a Job Closely Related to Field of Study by Program, PY2019-20¹⁵



¹² "California Community Colleges Strong Workforce Program," California Community Colleges, calpassplus.org/LaunchBoard/SWP.aspx.

¹³ Most recent year with available data is Program Year 2020-21. Among completers and skills builders who exited, the percentage of students who attained a living wage.

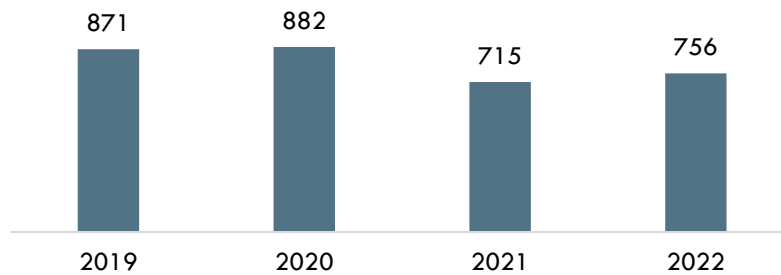
¹⁴ "California Community Colleges Strong Workforce Program," California Community Colleges, calpassplus.org/LaunchBoard/SWP.aspx.

¹⁵ Most recent year with available data is Program Year 2019-20. 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.

Online Job Postings

This report analyzes not only historical and projected (traditional LMI) data, but also recent data from online job postings (real-time LMI). Online job postings may provide additional insight into recent changes in the labor market that are not captured by historical data. Between 2019 and 2022, there was an average of 806 online job postings per year for *Tax Studies Occupations* in San Diego County (Exhibit 7). Please note that online job postings do **not** equal labor market demand; demand is represented by annual job openings (see Exhibit 1). While this brief includes online jobs postings data to help with curriculum development, the community colleges should note that this type of data is impacted by several variables: employers may post a position multiple times to increase the pool of applicants; a job posting can remain posted after a business decides not to fill a position; or an employer may use one posting to fill multiple positions, for example.

Exhibit 7: Number of Online Job Postings for *Tax Studies Occupations* in San Diego County (2019-2022)¹⁶



¹⁶ Lightcast; "Job Posting Analytics." 2018-2022.

Top Employers

Between January 1, 2020 and December 31, 2022, the top five employers in San Diego County for *Tax Studies Occupations* were [Intuit](#), [H&R Block](#), [Robert Half](#), [KPMG](#), and [Aston Carter](#) based on online job postings (Exhibit 8).

Exhibit 8: Top Employers for *Tax Studies Occupations* in San Diego County¹⁷

Top Employers	
<ul style="list-style-type: none">• Intuit• H&R Block• Robert Half• KPMG• Aston Carter	<ul style="list-style-type: none">• United States Department of Treasury• PwC• CyberCoders• Vantage• AppleOne

Education, Skills, and Certifications

Tax Studies Occupations have a national educational attainment ranging from a [high school diploma or equivalent](#) to a [bachelor's degree](#) (Exhibit 9a).

Exhibit 9a: National Educational Attainment for *Tax Studies Occupations*¹⁸

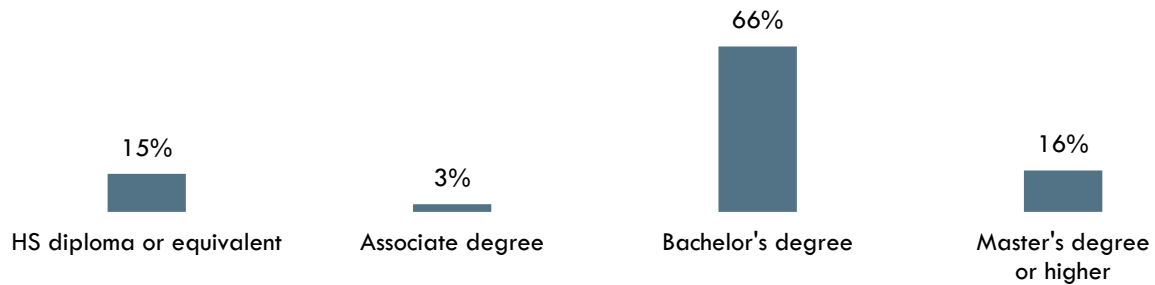
Occupational Title	Typical Entry-Level Education
Tax Examiners and Collectors, and Revenue Agents	Bachelor's degree
Tax Preparers	High school diploma or equivalent

¹⁷ Lightcast; "Job Posting Analytics." 2020-2022.

¹⁸ Lightcast 2023.04; QCEW, Non-QCEW, Self-Employed.

Based on online job postings between January 1, 2020 and December 31, 2022 in San Diego County, employers posted a **bachelor's degree** as the most requested educational requirement for *Tax Studies Occupations* (Exhibit 9b).¹⁹

Exhibit 9b: Educational Requirements for *Tax Studies Occupations* in San Diego County²⁰



*May not total 100 percent due to rounding

Exhibit 10 lists the top specialized, soft, and software skills that appeared in online job postings between January 1, 2020 and December 31, 2022.

Exhibit 10: Top Skills for *Tax Studies Occupations* in San Diego County²¹

Specialized Skills	Soft Skills	Software Skills
<ul style="list-style-type: none"> • Tax returns • Accounting • Tax preparation • Auditing • Tax laws • State taxes • Finance • Bilingual • Software product management • Public accounting • Income tax • Corporate tax • Tax planning • Tax research • Bookkeeping 	<ul style="list-style-type: none"> • Communications • Research • Customer service • Writing • Problem solving • Operations • Self-motivation • Troubleshooting • Detail oriented • Critical thinking • Management • Empathy • Sales • Filing • Video conferencing 	<ul style="list-style-type: none"> • TurboTax • Microsoft Excel • QuickBooks • Tax compliance software • Tax software

¹⁹ Lightcast; "Job Posting Analytics." 2020-2022.

²⁰ "Educational Attainment for Workers 25 Years and Older by Detailed Occupation," Bureau of Labor Statistics, last modified April 9, 2021. bls.gov/emp/tables/educational-attainment.htm.

²¹ Lightcast; "Job Posting Analytics." 2020-2022.

Exhibit 11 lists the top certifications that appeared in online job postings between January 1, 2020 and December 31, 2022.

Exhibit 11: Top Certification for *Tax Studies Occupations* in San Diego County²²

Top Certification in Online Job Postings

1. Enrolled Agent
 2. Certified Public Accountant
 3. Fundamental Payroll Certification
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²² Lightcast; "Job Posting Analytics." 2020-2022.

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Important Disclaimers

All representations included in this report have been produced from primary research and/or secondary review of publicly and/or privately available data and/or research reports. This study examines the most recent data available at the time of the analysis; however, data sets are updated regularly and may not be consistent with previous reports. Efforts have been made to qualify and validate the accuracy of the data and the report findings; however, neither the Centers of Excellence (COE), COE host district, nor California Community Colleges Chancellor's Office are responsible for the applications or decisions made by individuals and/or organizations based on this study or its recommendations.