

⚠ Endorsed: Caution Advised			
Program LMI Endorsement Criteria			
	Met <input type="checkbox"/>	Partially Met <input checked="" type="checkbox"/>	Not Met <input type="checkbox"/>
Supply Gap:	There are projected to be <b>729 annual job openings</b> throughout Los Angeles and Orange counties for <i>tax preparers</i> , which <b>is less than the 2,756 awards conferred by educational institutions</b> . However, these educational programs also prepare students for <b>three other related occupations, which account for 7,750 additional annual job openings</b> . <i>When considering the demand across these occupations, it is likely the region is experiencing a supply gap.</i>		
Self-Sufficiency Standard Living Wage <sup>1</sup> :	Met <input type="checkbox"/> Partially Met <input type="checkbox"/> Not Met <input checked="" type="checkbox"/> <b>Typical entry-level wages</b> for these tax preparers <b>are \$19.32, which is significantly below the OC living wage of \$27.13.</b>		
Education:	Met <input type="checkbox"/> Partially Met <input checked="" type="checkbox"/> Not Met <input type="checkbox"/> <i>Tax preparers</i> typically require a high school diploma and <b>30% of workers in the field have completed some college or an associate degree as their highest level of education.</b>		

## Summary

The Orange County Center of Excellence for Labor Market Research (OC COE) prepared this report to determine whether there is a supply gap in the Los Angeles and Orange counties regional labor market related to one occupation:

- Middle-Skill
  - *Tax Preparers (13-2082)*

Although the number of awards exceeds demand for these specific occupations, supply is likely overstated because related educational programs train for an additional three occupations. When considering the demand across these occupations, it is likely the region faces a supply gap in CPA preparation. Additionally, the typical education requirements for these occupations partially align with a community college education, and entry-level wages are significantly below the Self-Sufficiency Standard living wage. **Therefore, due to some of the regional labor market criteria being met, the COE endorses this proposed program.**

<sup>1</sup> The living wage endorsement criteria in this report uses the University of Washington's Center for Women's Welfare Self-Sufficiency Standard, which the COE refers to as a living wage; Orange County's living wage of \$27.13, was last updated in March 2024.

Exhibit 1 lists the occupational demand, supply, typical entry-level education, and educational attainment for the middle-skill occupations included in this report.

### Exhibit 1: Labor Market Endorsement Summary

Occupation (SOC)	Demand (Annual Openings)	Supply (CC and Non-CC)	Entry-Level Hourly Earnings (25th Percentile)	Typical Entry-Level Education	Community College Educational Attainment
Tax Preparers (13-2082)	LA: 552 OC: 177	LA: 1,790 OC: 966	OC: \$19.32	High school diploma or equivalent	30%
<b>Total</b>	<b>729</b>	<b>2,756</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

#### Demand

- In Los Angeles and Orange counties, the number of jobs related to *tax preparers* is projected to increase 6% through 2029, equating to 729 annual job openings.
- Hourly entry-level wages for *tax preparers* are \$19.32 in Orange County; all annual openings have entry-level wages significantly below the Self-Sufficiency Standard living wage.
- There were 2,928 online job postings for *tax preparers* over the past 12 months. The highest number of postings were for tax experts, tax preparers, and tax associates.
- The typical entry-level education for *tax preparers* ranges is a high school diploma or equivalent.
- Approximately 30% of workers in the field have completed some college or an associate degree as their highest level of educational attainment.

#### Supply

- Between 2021 to 2024, an average of 1,897 awards were conferred by 28 community colleges for the middle-skill occupation in Los Angeles and Orange counties.
  - Community colleges conferred an average of 102 awards applicable towards the above middle-skill occupations.
- From 2020 to 2023, non-community college institutions conferred an average of 859 awards for the middle-skill occupations.
  - Non-community colleges conferred an average of 75 awards applicable towards the above middle-skill occupation.
- In the 2022-23 academic year, Orange County community college students that exited accounting programs had a median annual wage of \$48,656 (\$23.39 per hour) post-exit, and 41% attained the regional living wage.
- In 2021-22, 78% of Orange County accounting students that exited their programs reported working a job closely related to their field of study.

## Above Middle-Skill Occupations

Although the endorsement summary is based on occupations attainable at the community college level, including related above middle-skill occupations can help illustrate potential career pathways and emerging labor market trends. Since the related program may serve as a stepping-stone toward further education and training, the following above middle-skill occupation, which requires a bachelor's degree or higher, is included in this report:

- Above Middle-Skill – denoted with a caret (^) throughout this report.
  - *Accountants and Auditors (13-2011)*<sup>^</sup>
  - *Tax Examiners and Collectors, and Revenue Agents (13-2081)*<sup>^</sup>

Exhibit 2 lists the occupational demand, supply, typical entry-level education, and educational attainment for the above middle-skill occupations included in this report.

Exhibit 2: Labor Market Summary for Above Middle-Skill Occupation

Occupation (SOC)	Demand (Annual Openings)	Supply (CC and Non-CC)	Entry-Level Hourly Earnings (25th Percentile)	Typical Entry-Level Education	Community College Educational Attainment
Accountants and Auditors (13-2011) <sup>^</sup>	LA: 4,139	LA: 106	OC: \$34.89	Bachelor's degree	9%
	OC: 1,543	OC: 71			
	TTL: 5,682	TTL: 177			
Tax Examiners and Collectors, and Revenue Agents (13-2081) <sup>^</sup>	LA: 97	<i>Accounted for Above</i>	OC: \$34.15	Bachelor's degree	31%
	OC: 20				
	TTL: 117				
<b>Total</b>	<b>5,800</b>	<b>177</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## Demand Occupational Projections

Exhibit 3 shows the annual percentage change in jobs for these tax occupations from 2019 through 2029. Between 2019 and 2020, employment levels across Los Angeles and Orange counties declined sharply due to the broader economic impacts of the COVID-19 pandemic. From 2021 to 2024, Orange County saw fluctuations in these occupations: employment was stagnant in 2021, then grew by 4% in 2022 and 2023, then became stagnant again in 2024. Beginning in 2025, job levels are projected to grow at a slower rate than all occupations through 2029.

Exhibit 3: Annual Percentage Change in Jobs for Tax Occupations, 2019-2029

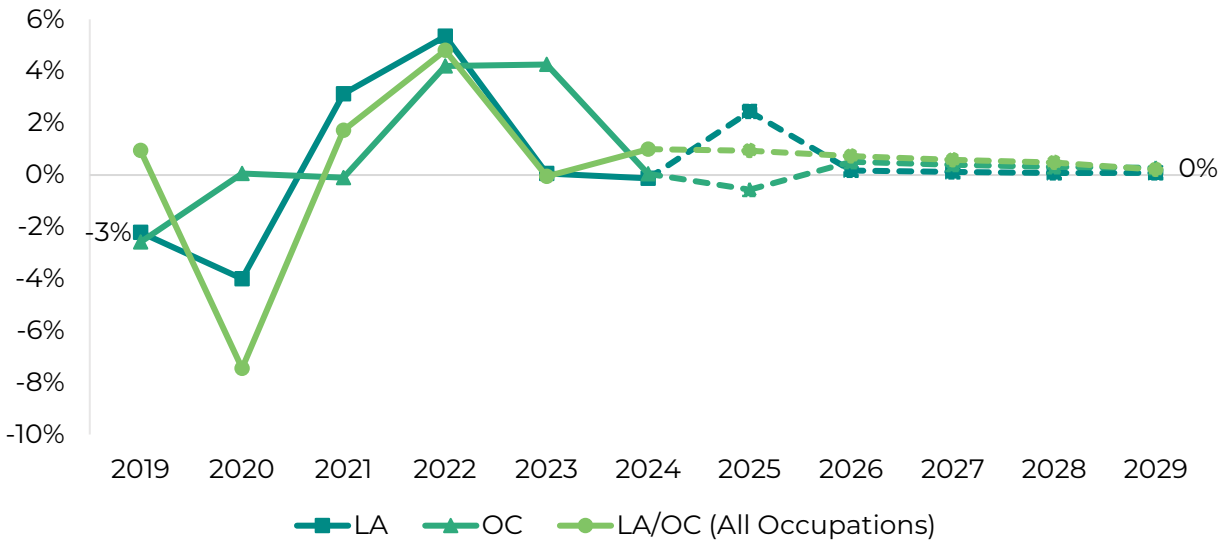


Exhibit 4 shows the five-year occupational demand projections for these middle-skill tax occupations. In Los Angeles and Orange counties, the number of jobs related to these occupations is projected to increase 6% through 2029. There is projected to be 729 available annually.

Exhibit 4: Middle-Skill Occupational Demand in Los Angeles and Orange Counties<sup>2</sup>

Geography	2024 Jobs	2029 Jobs	2024-2029 Change	2024-2029 % Change	Annual Openings
Los Angeles	4,152	4,472	320	8%	552
Orange	1,574	1,577	2	0%	177
<b>Total</b>	<b>5,726</b>	<b>6,049</b>	<b>322</b>	<b>6%</b>	<b>729</b>

Exhibit 5 shows the five-year occupational demand projections for these above middle-skill tax occupations. In Los Angeles and Orange counties, the number of jobs related to this occupation is projected to increase 2% through 2029. There is projected to be 5,800 available annually.

Exhibit 5: Above-Middle Skill Occupational Demand in Los Angeles and Orange Counties

Geography	2024 Jobs	2029 Jobs	2024-2029 Change	2024-2029 % Change	Annual Openings
Los Angeles	53,218	54,566	1,348	3%	4,236
Orange	20,640	20,844	204	1%	1,563
<b>Total</b>	<b>73,858</b>	<b>75,410</b>	<b>1,552</b>	<b>2%</b>	<b>5,800</b>

<sup>2</sup> Five-year change represents new job additions to the workforce. Annual openings include new jobs and replacement jobs that result from retirements and separations.

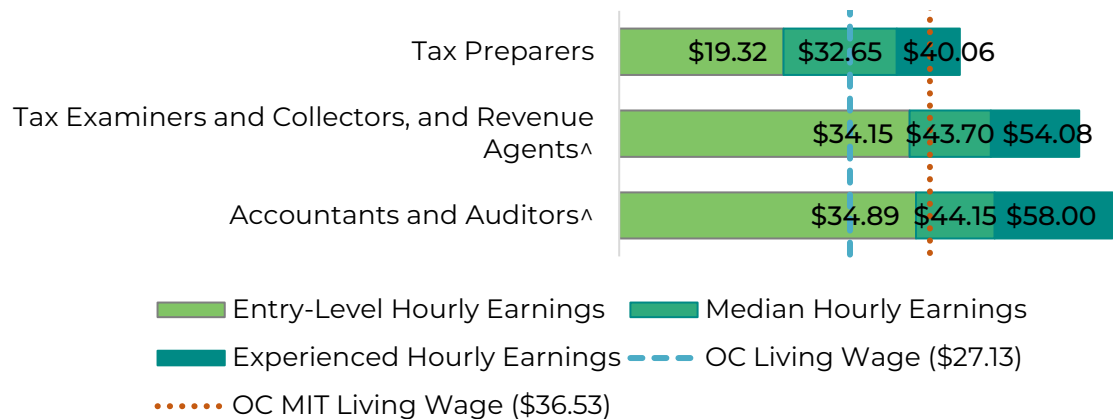
## Wages

The labor market endorsement in this report considers the entry-level hourly wages for these tax occupations in Orange County as they relate to the county's living wage. Los Angeles County wages are included below to provide a complete analysis of the LA/OC region.

In addition to the Self Sufficiency Standard living wage, data for the MIT Living Wage (updated on February 15, 2026) is provided as a reference. Currently, the MIT Living Wage in Orange County is \$36.53. Both figures account for geographic-specific costs of necessities such as housing, food, health care, and transportation to assess the cost of living, and are notated in the exhibits below.

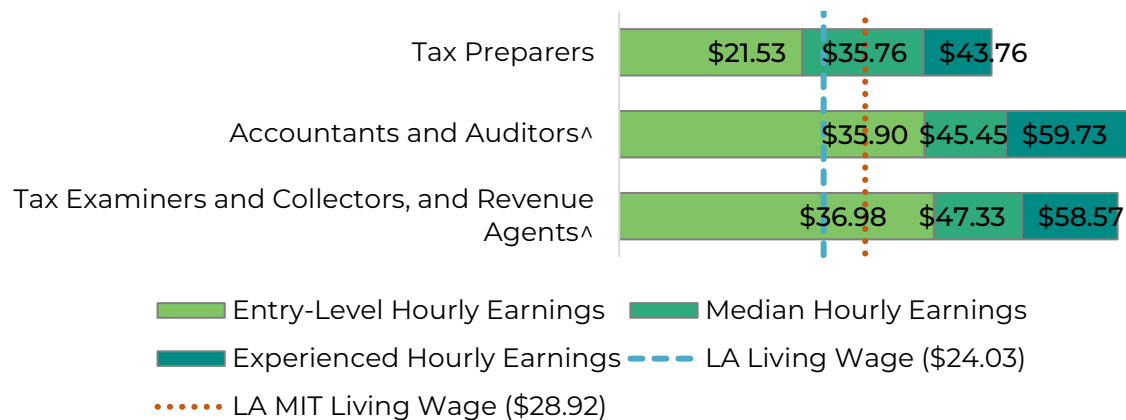
In Orange County, entry level wages for *tax preparers* are \$19.32, which is significantly below the Self-Sufficiency living wage of \$27.13 for a single adult. Exhibit 6 shows the wage range for each of these tax occupations in Orange County and how they compare to the regional living wage, sorted from lowest to highest entry-level wage.

Exhibit 6: Wages by Occupation in Orange County



In Los Angeles County, entry level wages for *tax preparers* are \$21.53, which is below the Self-Sufficiency living wage of \$24.03 for a single adult. Exhibit 7 shows the wage range for each of these tax occupations in Los Angeles County and how they compare to the regional living wage, sorted from lowest to highest entry-level wage.

Exhibit 7: Wages by Occupation in Los Angeles County



## Resilient Jobs and U.S. News & World Report Best Jobs

Exhibit 8 shows if each occupation is considered an Orange County Great Recession-Resilient, COVID-19 Pandemic Recession-Resilient Job, or a 2025 U.S. News & World Report (USN&WR) Best Job<sup>3</sup>. *Accountants and auditors*<sup>^</sup>, the only occupation that met the criteria to meet any of these designations, considered a USN&WR Best Job.

Exhibit 8: Resilient Jobs and USN&WR Best Jobs Designations

Occupation	Great Recession-Resilient Job	COVID-19 Pandemic Recession-Resilient Job	2025 USN&WR Best Job
Accountants and Auditors <sup>^</sup>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Examiners and Collectors, and Revenue Agents <sup>^</sup>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax Preparers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Job Postings

**Important Job Postings Data Note:** *There are limitations when analyzing job postings. A single job posting may not represent a single job opening for a variety of reasons.*

There were 15,597 online job postings related to these tax occupations listed in the past 12 months. Exhibit 9 shows the number of job postings by occupation. Over 79% of job postings were for *accountants and auditors*<sup>^</sup>.

Exhibit 9: Number of Job Postings by Occupation (n= 15,597)

Occupation	Job Postings	Percentage of Job Postings
Accountants and Auditors <sup>^</sup>	12,257	79%
Tax Preparers	2,928	19%
Tax Examiners and Collectors, and Revenue Agents <sup>^</sup>	412	3%
<b>Total Postings</b>	<b>15,597</b>	<b>100%</b>

## Job Postings for Middle-Skill Occupation

The top job titles for *tax preparers* in the region, by number of job postings, are shown in Exhibit 10.

Exhibit 10: Top Job Titles by Number of Job Postings for Middle-Skill Occupation (n=2,928)

Job Titles	Job Postings	Percentage
Tax Experts	407	14%
Tax Preparers	373	13%
Tax Associates	353	12%
Tax Professionals	155	5%
Lead Tax Preparers	150	5%
State and Local Tax Associates	136	5%
Seasonal Associates	93	3%
Tax Staff	49	2%
Tax Advisors	43	1%
Enrolled Agents	32	1%

<sup>3</sup> "100 Best Jobs," U.S. News & World Report, accessed January 28, 2025, <https://money.usnews.com/careers/best-jobs/rankings/the-100-best-jobs>.

The top employers for *tax preparers* in the region, by number of job postings, are shown in Exhibit 11.

Exhibit 11: Top Employers by Number of Job Postings for Middle-Skill Occupation (n=2,928)

Employer	Job Postings	Percentage of Job Postings
Intuit	711	24%
H&R Block	260	9%
Jda Tsg	157	5%
Robert Half	72	2%
GPAC	71	2%
KPMG	49	2%
CyberCoders	47	2%
Jobot	46	2%
Jackson Hewitt	45	2%
CliftonLarsonAllen	35	1%

The top specialized, soft, and computer skills for *tax preparers* listed by those most frequently mentioned in job postings (denoted in parentheses) are shown in Exhibit 12.

Exhibit 12: Top Skills by Number of Job Postings for Middle-Skill Occupation (n=2,928)

Top Specialized Skills	Top Soft Skills	Top Computer Skills
Tax Returns (1,752)	Communication (1,553)	TurboTax (711)
Tax Preparation (1,599)	Customer Service (1,126)	Tax Compliance Software (408)
Accounting (1,417)	Filing (906)	Tax Software (387)
Tax Planning (1,094)	Sales (869)	Microsoft Excel (377)
Preparer Tax Identification Number (939)	Writing (828)	Microsoft Outlook (261)
Tax Laws (924)	Empathy (654)	Microsoft Office (260)
Tax Consulting (910)	Bilingual (Spanish/English) (601)	QuickBooks (Accounting Software) (190)
Circular 230 (812)	Research (556)	Microsoft 365 (121)
TurboTax (710)	Professionalism (541)	Slack (Software) (120)
Customer Relationship Management (639)	Detail Oriented (525)	Accounting Software (99)

### Job Postings for Above Middle-Skill Occupation

The top job titles for these above middle-skill tax occupations in the region, by number of job postings, are shown in Exhibit 13.

Exhibit 13: Top Job Titles by Number of Job Postings for Middle-Skill Occupation (n=12,669)

Job Titles	Job Postings	Percentage
Accountants	2922	23%

Job Titles	Job Postings	Percentage
Staff Accountants	1592	13%
Tax Accountants	341	3%
Cost Accountants	282	2%
Project Accountants	280	2%
Forensic Accountants	219	2%
Property Accountants	191	2%
Accountants/Bookkeepers	157	1%
Auditors	154	1%
Accounting Associates	149	1%

The top employers for these above middle-skill tax occupations in the region, by number of job postings, are shown in Exhibit 14.

Exhibit 14: Top Employers by Number of Job Postings for Above Middle-Skill Occupation (n=12,669)

Employer	Job Postings	Percentage of Job Postings
Robert Half	1385	11%
Vaco	379	3%
AppleOne	324	3%
Ledgent	310	2%
Lee Hecht Harrison	294	2%
Century Group	279	2%
Federal Bureau of Investigation	202	2%
Jobot	166	1%
Aston Carter	113	1%
CyberCoders	101	1%

The top specialized, soft, and computer skills for these above middle-skill tax occupations listed by those most frequently mentioned in job postings (denoted in parentheses) are shown in Exhibit 15.

Exhibit 15: Top Skills by Number of Job Postings for Above Middle-Skill Occupation (n=12,669)

Top Specialized Skills	Top Soft Skills	Top Computer Skills
Accounting (11,138)	Communication (5,297)	Microsoft Excel (4,240)
Auditing (6,919)	Detail Oriented (4,962)	Accounting Software (2,096)
Financial Statements (6,623)	Microsoft Excel (4,240)	Microsoft Office (1,874)
Finance (6,020)	Management (3,881)	QuickBooks (Accounting Software) (1,751)
Generally Accepted Accounting Principles (4,143)	Operations (3,033)	SAP Applications (896)
General Ledger (3,523)	Budgeting (2,457)	Microsoft Outlook (879)
Accounts Payable (3,246)	Problem Solving (2,403)	Microsoft PowerPoint (758)

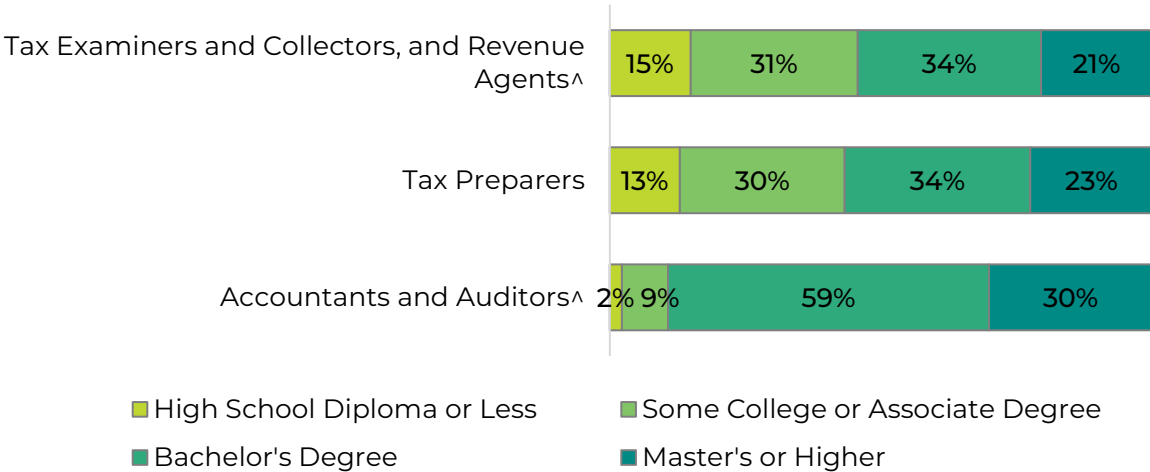
Top Specialized Skills	Top Soft Skills	Top Computer Skills
Accounts Receivable (2,976)	Organizational Skills (2,006)	Spreadsheets (482)
Month-End Closing (2,851)	Leadership (1,914)	Microsoft Word (453)
Invoicing (2,526)	Microsoft Office (1,874)	Yardi (Property Management Software) (424)

### Educational Attainment

The Bureau of Labor Statistics (BLS) lists high school diploma or equivalent for *tax preparers* and bachelor's degree for *accountants and auditors*<sup>^</sup>, and *tax examiners and collectors, and revenue agents*<sup>^</sup>.

The national-level educational attainment data indicates between 9% and 31% of workers in the field have completed some college or an associate degree as their highest level of education. Exhibit 16 shows the educational attainment for each occupation, sorted by highest community college educational attainment to lowest.

Exhibit 16: National-level Educational Attainment for Occupations



### Requested Minimum Education Requirement

Of the cumulative job postings for these tax occupations in Los Angeles and Orange counties that listed a minimum education requirement:

- 43% (1,247) of Middle-Skill Job Postings
  - 27% (341) requested a high school diploma or associate degree.
  - 70% (869) requested a bachelor's degree.
- 72% (9,139) of Above Middle-Skill Job Postings
  - 11% (1,039) requested a high school diploma or associate degree.
  - 88% (8,005) requested a bachelor's degree.

## Educational Supply

The following supply tables display the total supply for these middle-skill tax occupations that align with these TOP and CIP codes and program needs.

### Community College Supply

Exhibit 17 shows the three-year average number of awards conferred by community colleges in the related TOP codes:

- Accounting (0502.00)
- Tax Studies (0502.10)

The colleges with the most completions in the region are Irvine (414), followed by Santa Monica (221), and Mt San Antonio (201). Over the past 12 months, there was one other related program recommendation request from regional community colleges.

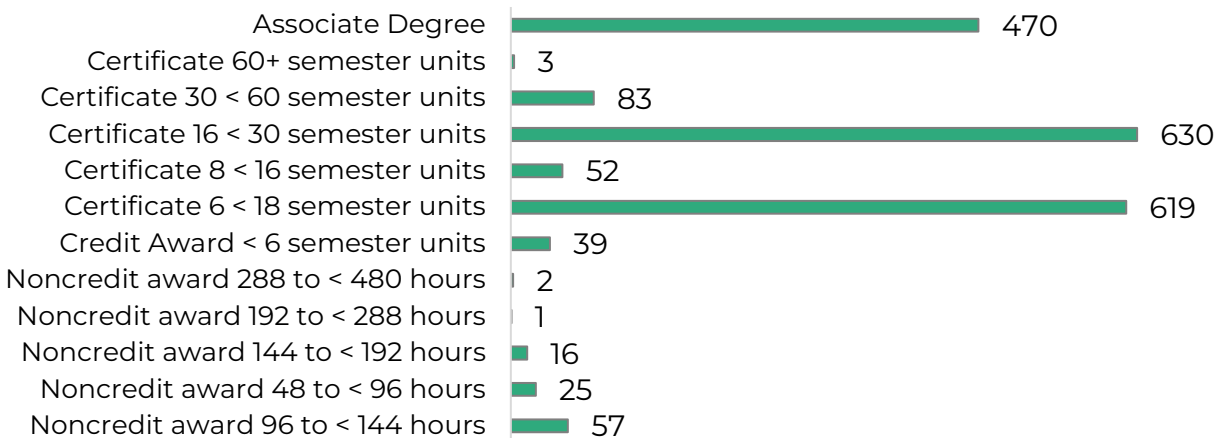
Exhibit 17: Regional Community College Awards (Certificates and Degrees), 2021-2024

TOP Code	Program	College	2021-2022 Awards	2022-2023 Awards	2023-2024 Awards	3-Year Award Average	
0502.00	Accounting	Cerritos	37	21	25	28	
		Citrus	16	17	27	20	
		East LA	215	127	148	163	
		El Camino	20	20	24	21	
		Glendale	86	79	97	87	
		LA City	19	18	17	18	
		LA Harbor	27	35	19	27	
		LA Mission	24	9	13	15	
		LA Pierce	26	52	34	37	
		LA Trade	14	10	13	12	
		LA Valley	55	54	53	54	
		Long Beach	56	48	56	53	
		Mt San Antonio	194	187	178	186	
		Pasadena	47	30	78	52	
		Rio Hondo	31	21	32	28	
		Santa Monica	231	187	244	221	
		West LA	18	6	11	12	
		LA Southwest	1	1	0	1	
		<b>LA Subtotal</b>		<b>1,117</b>	<b>922</b>	<b>1,069</b>	<b>1,036</b>
		Coastline	48	44	53	48	
		Cypress	8	9	14	10	
		Fullerton	17	24	31	24	
		Golden West	23	20	30	24	
Irvine	486	342	294	374			

TOP Code	Program	College	2021-2022 Awards	2022-2023 Awards	2023-2024 Awards	3-Year Award Average
		North Orange Adult	8	14	20	14
		Orange Coast	92	33	68	64
		Saddleback	55	37	31	41
		Santa Ana	140	126	138	135
		Santiago Canyon	52	209	117	126
		<b>OC Subtotal</b>	<b>929</b>	<b>858</b>	<b>796</b>	<b>861</b>
<b>Supply Subtotal/Average</b>			<b>2,046</b>	<b>1,780</b>	<b>1,865</b>	<b>1,897</b>
0502.10	Tax Studies	Citrus	0	0	3	1
		East LA	2	0	0	1
		LA City	6	3	7	5
		LA Pierce	11	38	32	27
		Mt San Antonio	12	14	19	15
		Santa Monica	1	0	0	0
		<b>LA Subtotal</b>	<b>32</b>	<b>55</b>	<b>61</b>	<b>49</b>
		Golden West	0	0	4	1
		Irvine	42	43	34	40
		Orange Coast	15	2	7	8
		Saddleback	7	4	0	4
		<b>OC Subtotal</b>	<b>64</b>	<b>49</b>	<b>45</b>	<b>53</b>
		<b>Supply Subtotal/Average</b>			<b>96</b>	<b>104</b>
<b>Supply Total/Average</b>			<b>2,142</b>	<b>1,884</b>	<b>1,971</b>	<b>1,999</b>

Exhibit 18 shows the annual average community college awards by type from 2021-22 to 2023-24. The plurality of the awards are for certificates between 16 to 30 semester units, followed by certificates between 6 to 18 semester units, and associate degrees.

### Exhibit 18: Annual Average Community College Awards by Type, 2021-2024



## Community College Student Outcomes

Exhibit 19 shows the Strong Workforce Program (SWP) metrics for accounting programs in South Orange County Community College District (SOCCCD), the Orange County Region, and California. Of the 12,063 Orange County accounting students in the 2023-24 academic year, 31% (3,773) attended an SOCCCD college.

SOCCCD students that exited accounting programs in the 2022-23 academic year had higher median annual earnings (\$60,930 or \$29.29 per hour) compared to all accounting students in Orange County (\$48,656 or \$23.39 per hour). A higher percentage of SOCCCD accounting students attained the living wage (54%) when compared to all accounting students in Orange County (41%).

Exhibit 19: Accounting (0502.00) Strong Workforce Program Metrics, 2021-24<sup>4</sup>

SWP Metric	SOCCCD	OC Region	California
SWP Students	3,773	12,063	97,499
SWP Students Who Earned 9 or More Career Education Units in the District in a Single Year	26%	32%	36%
SWP Students Who Completed a Noncredit CTE or Workforce Preparation Course	51%	68%	73%
SWP Students Who Earned a Degree or Certificate or Attained Apprenticeship Journey Status	123	340	3,130
SWP Students Who Transferred to a Four-Year Postsecondary Institution (2022-23)	351	1,166	9,741
SWP Students with a Job Closely Related to Their Field of Study (2021-22)	81%	78%	75%
Median Annual Earnings for SWP Exiting Students (2022-23)	\$60,930 (\$29.29)	\$48,656 (\$23.39)	\$47,912 (\$23.03)
Median Change in Earnings for SWP Exiting Students (2022-23)	43%	40%	34%
SWP Exiting Students Who Attained the Living Wage (2022-23)	54%	41%	48%

## Non-Community College Supply

To comprehensively analyze the regional supply, it is crucial to include data from other institutions offering accounting programs. Exhibit 20 displays the annual and three-year average awards granted by these institutions under the related Classification of Instructional Programs (CIP) codes:

- Accounting (52.0301)
- Accounting Technology/Technician and Bookkeeping (52.0302)
- Taxation (52.1601)

The available data covers 2020 to 2023. During this period, non-community college institutions in the region conferred an average of 934 awards annually in related programs.

<sup>4</sup> All SWP metrics are for 2023-24 unless otherwise noted.

Exhibit 20: Regional Non-Community College Awards, 2020-2023

CIP Code	Program	College	2020-2021 Awards	2021-2022 Awards	2022-2023 Awards	3-Year Award Average
52.0301	Accounting	Abraham Lincoln University	0	0	0	0
		Azusa Pacific University	33	33	20	29
		Biola University	34	27	25	29
		California State Polytechnic University-Pomona	19	23	64	35
		California State University-Dominguez Hills	1	0	0	0
		California State University-Fullerton	49	39	48	45
		California State University-Long Beach	44	64	52	53
		California State University-Los Angeles	27	56	32	38
		California State University-Northridge	315	284	287	295
		Chapman University	48	63	48	53
		Claremont McKenna College	11	4	10	8
		Harvey Mudd College	0	0	0	0
		Los Angeles Pacific College	2	3	5	3
		Loyola Marymount University	54	49	51	51
		Mount Saint Mary's University	17	9	6	11
		Pacific States University	0	0	0	0
		Pepperdine University	14	15	16	15
		Pitzer College	0	1	2	1
		Scripps College	0	1	1	1
		University of California-Irvine	0	0	0	0
		University of La Verne	64	41	31	45

CIP Code	Program	College	2020-2021 Awards	2021-2022 Awards	2022-2023 Awards	3-Year Award Average
		University of Southern California	175	160	0	112
		Vanguard University of Southern California	9	7	5	7
		Woodbury University	12	13	1	9
<b>Supply Subtotal/Average</b>			<b>928</b>	<b>892</b>	<b>704</b>	<b>841</b>
52.0302	Accounting Technology/ Technician and Bookkeeping	ABC Adult School	21	7	10	13
		InterCoast Colleges-West Covina	1	1	0	1
		Los Angeles Pacific College	4	1	2	2
		Premiere Career College	1	3	2	2
<b>Supply Subtotal/Average</b>			<b>27</b>	<b>12</b>	<b>14</b>	<b>18</b>
52.1601	Taxation	California State University-Fullerton	15	21	20	19
		California State University-Northridge	34	31	32	32
		Loyola Marymount University	0	2	9	4
		University of Southern California	23	26	13	21
<b>Supply Subtotal/Average</b>			<b>72</b>	<b>80</b>	<b>74</b>	<b>75</b>
<b>Supply Total/Average</b>			<b>1,027</b>	<b>984</b>	<b>792</b>	<b>934</b>

# Regional Demographics

The following section presents occupational, community college program, and population demographic data for Orange County. This comparison can help identify possible equity gaps between the local workforce and the student pipeline who are preparing for these occupations. These insights can inform program development, outreach, and support strategies to better align community college programs with current labor market needs.

## Ethnicity

Exhibit 21 compares the ethnicity of Orange County community college students enrolled in accounting programs, the overall Orange County population, and occupation-specific data for the three tax occupations included in this report.

Asian workers are overrepresented in tax occupations (41%) compared to the proportion of Asian community college accounting students (27%). Conversely, Hispanic or Latino individuals make up 38% of accounting students, but only 15% of the workforce, indicating a potential disconnect between training and employment outcomes.

Exhibit 21: Program and County Demographics by Ethnicity

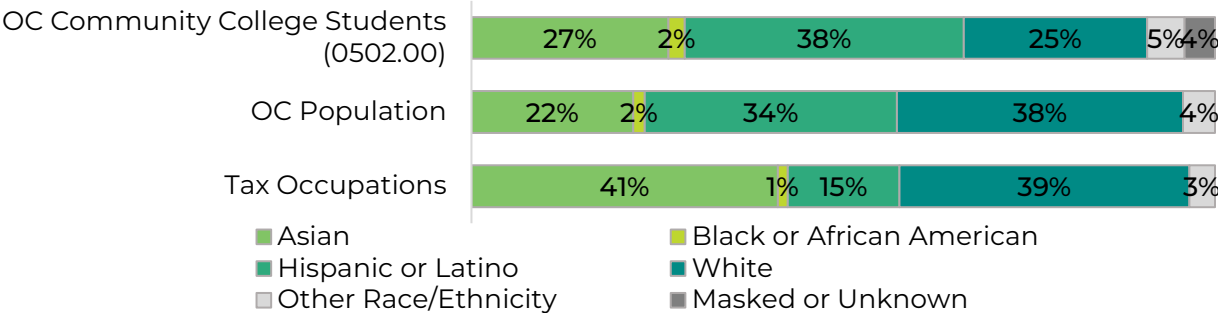
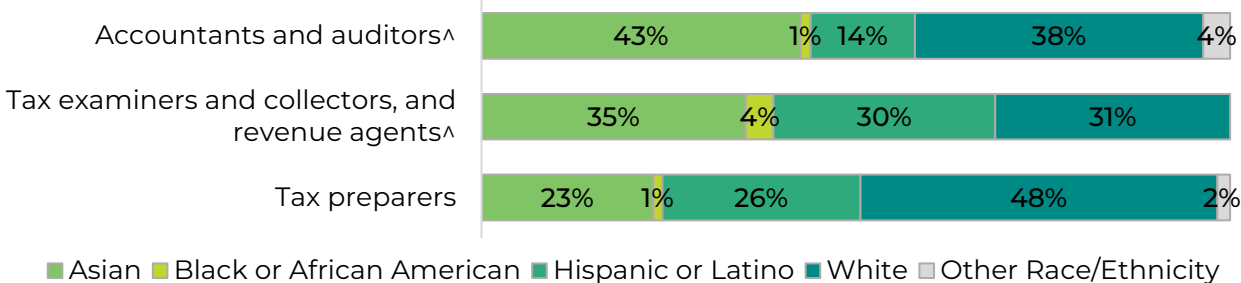


Exhibit 22 shows the disaggregated ethnicity data for each occupation, revealing potential disparities in entry into well-paying occupations or career advancement.

*Accountants and auditors*<sup>^</sup> are predominantly Asian (43%) and White (38%); these roles require a bachelor’s degree and offer the highest entry-level wages. *Tax examiners, collectors, and revenue agents*<sup>^</sup> are more evenly distributed among Asian (35%), White (31%), and Hispanic or Latino (30%) workers. In contrast, White workers account for nearly half of all tax preparers (48%), an occupation that requires a high school diploma and offers the lowest entry-level wages.

Exhibit 22: Disaggregated Ethnic Distribution by Occupation



## Age

Exhibit 22 compares the age of Orange County community college students enrolled in accounting programs, the overall Orange County population, and occupation-specific data for the three tax occupations included in this report.

While only 5% of the current workforce is aged 24 or younger, 61% of accounting students fall into this age bracket. This discrepancy suggests a need for more on-the-job experience prior to entry. Furthermore, 71% of workers are 35 or older, compared to just 20% of accounting students, potentially indicating a mid-to-late career shift into these occupations.

Exhibit 23: Program and County Demographics by Age

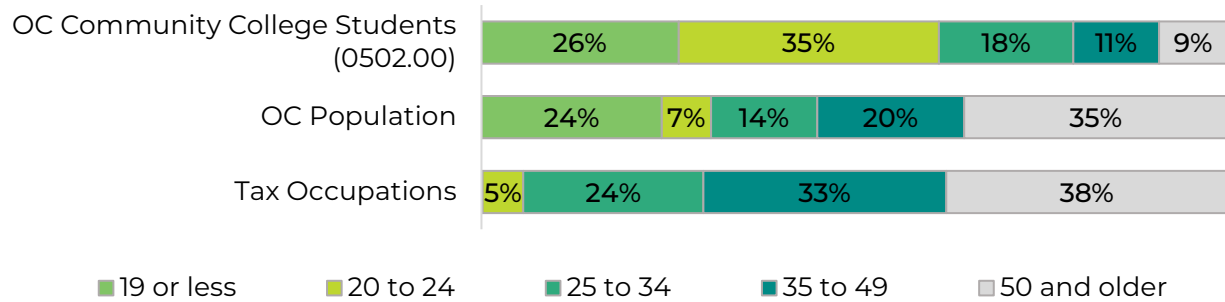
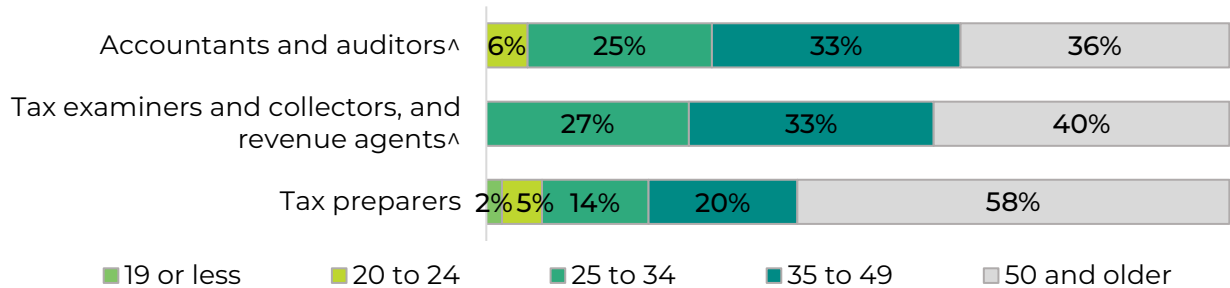


Exhibit 24 shows the disaggregated age data for each occupation, revealing potential disparities in entry into well-paying occupations or career advancement.

*Tax preparers* have the largest representation of individuals 50 and older (58%), followed by *tax examiners, collectors, and revenue agents*<sup>^</sup> (40%) and *accountants and auditors*<sup>^</sup> (36%), which suggests experience is required before entering these higher paying roles.

Exhibit 24: Disaggregated Age Distribution by Occupation



## Sex

Exhibit 23 compares the sex of Orange County community college students enrolled in accounting programs, the overall Orange County population, and occupation-specific data for these tax occupations.

Though the population is split evenly between women and men, women make up the majority of the workforce (61%) but fall below the majority among students (43%).

Exhibit 25: Program and County Demographics by Sex

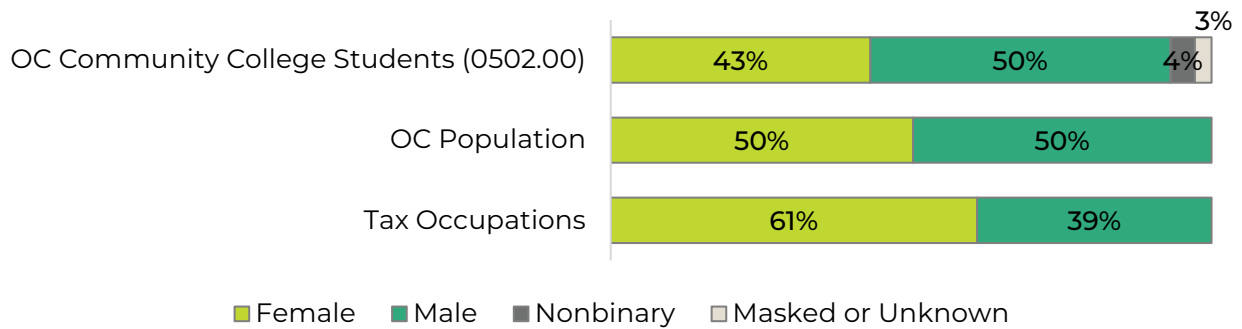
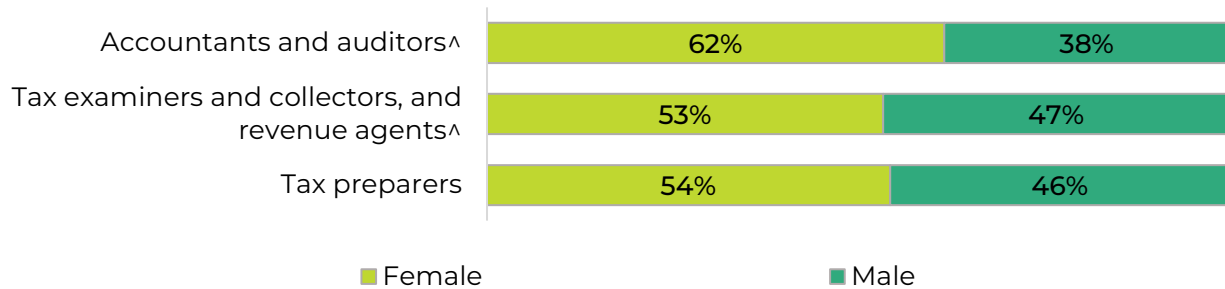


Exhibit 26 shows the disaggregated sex data for each occupation, revealing potential disparities in entry into well-paying occupations or career advancement.

In all occupations, women represent the majority.

Exhibit 26: Disaggregated Sex Distribution by Occupation



## Appendix A: Methodology

OC COE prepared this report by analyzing occupational and educational program data. Occupational data comes from Lightcast, a labor market analytics firm which compiles information from the California Employment Development Department (EDD), U.S. Bureau of Labor Statistics (BLS), and other agencies. Analysis of emerging occupations is predicated on online job postings data combined with Occupational Information Network (O\*NET) profile descriptions. Program supply data was sourced from the California Community Colleges Chancellor's Office Data Mart (MIS Data Mart) ([datamart.cccco.edu](http://datamart.cccco.edu)) and the Integrated Postsecondary Education Data System ([nces.ed.gov/ipeds/use-the-data](http://nces.ed.gov/ipeds/use-the-data)), also known as IPEDS, which was integrated into the COE's Supply Table. (IPEDS).

Using a TOP-SOC crosswalk, the OC COE identified middle-skill jobs for which programs within these TOP codes train. Middle-skill jobs include:

- All occupations that have an educational requirement of some college, associate degree or apprenticeship;
- All occupations that require a bachelor's degree, but also have more than one-third of their existing labor force with an educational attainment of some college or associate degree; or
- All occupations that require a high school diploma or equivalent or no formal education, but also require short- to long-term on-the-job training where multiple community colleges have existing programs.

The OC COE determined labor market supply for each occupation (SOC code) by analyzing the number of 3-year average program completers or awards in related TOP and CIP codes. TOP code data comes from MIS Data Mart and CIP code data comes from the IPEDS. The TOP is a system of numerical codes used at the state level to collect and report information on California community college programs and courses throughout the state that have similar outcomes. CIP codes are a taxonomy of academic disciplines at institutions of higher education throughout the United States and Canada. The California Community Colleges are the only system that use TOP codes.

The analysis reflects labor market demand for occupations closely related to the proposed program as expressed by the requesting college in consultation with the OC COE. assess current and projected employment based on data trends for detailed occupations, as well as annual average awards granted by regional postsecondary educational institutions. Real-time labor market information (online job postings) assesses employer preferences but cannot be used to measure the quantity of open positions, number of jobs, or annual openings.

All findings are based on the most current available data and a combination of primary and secondary sources. While care was taken to ensure accuracy, the OC COE, its host district, and the California Community Colleges Chancellor's Office are not responsible for individual decisions made based on this report.

## Appendix B: Data Sources

Data Type	Source
Occupational Projections, Wages, and Job Postings	Traditional and real-time labor market information are captured using data from <a href="#">Lightcast</a> (v.2026.1), a labor market analytics firm.
Living Wage	<p>Per the CCCC's this report's endorsement criteria uses the <a href="#">University of Washington's Center for Women's Welfare Self-Sufficiency Standard</a> last updated in March 2024, which is \$27.13 per hour (\$57,294 annually) in Orange County.</p> <p>The <a href="#">MIT Living Wage</a>, updated on February 15, 2026, is a nationally recognized living wage metric and is provided for reference. The current MIT Living Wage in Orange County is \$36.53.</p>
Typical Education and Training Requirements, and Educational Attainment	The <a href="#">Bureau of Labor Statistics (BLS)</a> uses a system to assign categories for entry-level education, work experience in a related occupation, and typical on-the-job training to each occupation for which BLS publishes projections data.
Emerging Occupation Descriptions, Additional Education Requirements, and Employer Preferences	The <a href="#">O*NET</a> database includes information on skills, abilities, knowledges, work activities, and interests associated with occupations.
Educational Supply	<p>The <a href="#">CCCCO Data Mart</a> provides information about students, courses, student services, outcomes and faculty and staff.</p> <p>The <a href="#">National Center for Education Statistics (NCES) Integrated Postsecondary Integrated Data System (IPEDS)</a> collects data on the number of postsecondary awards earned (completions).</p>
Student Metrics and Demographics	The <a href="#">Data Vista</a> (v.2.0), a statewide data system supported by the California Community Colleges Chancellor's Office provides data on progress, success, employment, and earnings outcomes for California community college students.
Population and Occupation Demographics	<p>The <a href="#">Census Bureau's American Community Survey (ACS)</a> is the premier source for detailed population and housing information.</p> <p>Data is sourced from <a href="#">IPUMS USA</a>, a database providing access to ACS and other Census Bureau data products.</p>

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