



STATE OF CALIFORNIA **Franchise Tax Board** LEADERSHIP SUCCESSION PLAN

Abstract

Comprehensive Leadership Succession Plan with Scalable Initiatives to Solve for Critical Knowledge Retention Risks

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STATE OF CALIFORNIA
Franchise Tax Board

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To: California Department of Human Resources

From: Carol Williams

Memorandum

Subject: Message from the FTB

The Franchise Tax Board (FTB) is proud to present its Leadership Succession Plan for Fiscal Years 2025/2026 to 2027/2028. This plan reflects FTB's commitment to building a strong, future-ready workforce by identifying, developing, and retaining talented employees to ensure sustained leadership and business continuity.

Succession planning at FTB is a cornerstone of our broader workforce strategy. It complements our recently updated Workforce Plan, which outlines a four-year roadmap to recruit, retain, and prepare employees for current and future roles. While workforce planning addresses the needs of our organization holistically, succession planning specifically ensures that we have the right leadership in place at every level.

Through our many development programs, coaching opportunities, and a robust competency-based approach, we are intentionally preparing our staff to step into key roles. This plan addresses the knowledge gaps and leadership transitions we can anticipate in the years ahead and strengthens our leadership bench by cultivating skills early and often—regardless of classification.

FTB has long been committed to fostering excellence and building leaders at all levels. I am proud to continue that tradition by advancing new strategies that ensure our people are well-equipped, our leadership is resilient, and our organization is prepared for the future.

Carol Williams

Director, Administrative Services

Franchise Tax Board

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Introduction:

Succession Planning is a proactive component of workforce planning that focuses on business continuity and future operational success by preparing staff for leadership roles. At the Franchise Tax Board (FTB), this approach reflects a strong commitment to developing its most valuable resource – its employees. The FTB’s Leadership Succession Plan aims to strategically address risks associated with projected leadership retirements by identifying critical positions, outlining key initiatives, and implementing sustained efforts over the next four years to ensure effective leadership continuity.

Overview

Methodology

The Organizational Development and Talent Management Bureau (ODTMB) leads the Department’s workforce and succession planning efforts. This plan is grounded in the succession management initiative as a retention strategy and aligns with FTB’s 2021-2024 Workforce Plan, which targeted the organization’s most critical at-risk classifications. It also supports the department’s Strategic Plan and the Statewide Leadership Accountability Act (SLAA) report.

In response to turnover trends and projected retirements at the Career Executive Assignment (CEA) level, the plan’s initial focus is on key leadership positions. A second phase will address succession planning for managers and supervisors, with an addendum anticipated in 2026-2027 to align with the department’s strategic plan refresh.

While the plan prioritizes leadership continuity, it is adaptable across all organizational levels. It incorporates bridging strategies to create clear, upward career pathways and strengthens existing leadership development frameworks to ensure the retention and growth of critical knowledge, skills, and abilities throughout the organization.

Key Leadership Positions

FTB is a large department with about 6,000 employees as of December 2024 and is comprised of seven divisions that administer tax programs and support FTB’s mission to help taxpayers file timely and accurate tax returns and pay the correct amount to fund services important to Californians. FTB’s Key Leadership positions include the Executive Officer, Division Chiefs, Assistant Division Chiefs, Bureau Management and General Counsel. Classifications include Administrator III, IV, Assistant Chief Counsel, Deputy Chief-Investigations, Information Technology Managers I and II, Information Technology Specialist III, Staff Services Manager III, and CEAs. Each of these Key Leadership positions plays a critical role in decision-making for the department and significantly influences FTB’s policies, strategic goals, business operations, and mission-critical projects.

Position Type Occupational Groups (As of December 2024)	Employees
Executive Officer	1
CEA C (Division Chiefs)	7
CEA B (Bureau Directors)	44
AD IV (Assistant Bureau Directors)	28
AD III / ITM II (Section Managers)	80
Managerial Level (AD I, AD II, IT Sup II)	442
Supervisory Level	245
Journey Level staff (bridging to supervisory)	2,413
Entry level staff (bridging to journey)	2,571
Total	5,831

Competencies

FTB has adopted the statewide Core and Leadership Competency Models for all staff, reflecting the belief that leadership exists at all levels, regardless of classification. In addition, FTB has developed job-specific competencies to align training and job expectations with current and future career paths.

Through the workforce planning efforts, a competency calibration was conducted in 2022 to determine organizational benchmarks of desired key skill proficiencies. This resulted in the creation of a comprehensive skills matrix, serving as a reference by classification. Recognizing the diversity of roles across FTB, the model accounts for differences in competencies required by positions and business areas while maintaining consistent leadership standards.

During the calibration, FTB identified the six most critical core competencies for leadership which continue to guide development initiatives. The skills matrix was further enhanced in 2024-2025 during the succession planning gap assessments to validate and expand desired proficiency ranges for leadership, from “new-to-the-role” to more “seasoned”. This updated matrix simplifies previous models and consolidates bureau and section-specific versions into a single, adaptable framework that supports recruitment, training, development, and succession planning across the organization.

These efforts align with FTB’s strategic goals and knowledge management priorities under the SLAA report and Strategic Plan Objective- Strong Organization. Future succession plans will leverage these competency and readiness assessments to conduct comprehensive gap analyses, strengthening overall organizational preparedness and leadership pipeline development.

Gap Analysis

A comprehensive gap analysis was conducted by ODTMB in collaboration with the Workforce Planning Service Team. The analysis involved engaging closely with leaders and staff to understand

how divisions were managing succession planning, preparing for future talent, and transferring critical knowledge.

The team reviewed knowledge workbooks submitted by key leaders, looking for patterns in documentation practices across business areas. This included evaluating whether critical knowledge was recorded, updated, shared, and stored in an accessible manner. Leaders were asked to identify their business area's current strengths, weaknesses, and opportunities related to succession efforts. The analysis revealed several consistent organizational gaps, particularly in knowledge management practices.

Key Findings

1. Opportunities to Strengthen Knowledge Transfer Practices

While many areas are engaged in knowledge-sharing, practices vary widely. Standardizing documentation, refresh cycles, and access protocols would enhance continuity and reduce risks tied to personnel transitions.

2. Need for a Knowledge Repository

Current reliance on locally stored files, face-to-face knowledge transfer, email, Teams threads, and informal “brain dump” documents limit organizational memory. A centralized, secure, and searchable repository would support more effective knowledge retention and sharing.

3. Support for Transition to Supervisory Roles

There is an identified gap in structured preparation for employees moving from journey-level roles into supervisory positions. More business area-specific onboarding and leadership readiness strategies are needed to ensure future bench strength.

4. Competency Model Enhancement and Calibration

An analysis of core and leadership competencies revealed growth opportunities aligned with future workforce needs. Streamlining to a unified, single competency model that ranges from “new to the position” to “seasoned” can support consistency for proficiency while maintaining business area autonomy. This approach simplifies competency development and succession efforts while allowing flexibility across career stages.

5. Balancing Informal and Formal Knowledge Transfer

Effective knowledge transfer requires a balance between structured approaches (e.g. formal training, documentation, mentorship programs) and informal methods (e.g. job shadowing, observation, communities of practice). Both forms should reinforce each other to support measurable learning and real-time application.

Leadership Succession Plan Initiatives – Enterprise-Wide

On an enterprise level, development is important at FTB as evidenced by the department’s plethora of training programs such as:

Enterprise Coaching and Mentoring Program (ECMP)
Growing Leaders at All Levels (GLL)
Analyst Development Program
Management Development Program
Management Rotation Program
Computer Based Training through Learning Management System (LMS)
Instructor Led Training (e.g. Completed Staff Work, Situational Leadership)

FTB’s Succession Plan initiatives are designed to support the department’s mission to help taxpayers pay timely and accurate taxes—funding resources important to Californians—while building a strong organization that retains critical knowledge and helps staff become experts in what they do. These efforts directly align with FTB’s strategic goal of Strong Organization and are intended to complement and enhance existing supports such as the digital career ladder, Talent Development Center (TDC), Career and Resource Events (CARE) and expos, career camps, one-on-one career consultation, and competency-based guides and references. Succession planning is taken seriously at FTB, and these initiatives build upon what is already working well to ensure readiness at every level of leadership.

Enterprise Scalable Succession Planning Initiatives for Leadership

Structured, Business-Area-Specific Onboarding for Supervisors and New Leadership

This initiative is recommended to develop onboarding resources tailored to individual business areas to help new supervisors transition effectively into supervisory roles. These resources complement department-wide mandatory training by addressing local operational expectations, culture, and role-specific nuances – ensuring alignment, continuity, and confidence for new leaders.

Standardized and Searchable Knowledge Management System

To support the department’s critical knowledge retention efforts, we recommend implementing a standardized and searchable knowledge management system. This system will serve as an enterprise resource for capturing and storing critical institutional knowledge – such as key processes, procedures, decision-making rational, role-specific relationships, and technical expertise—in a consistent and secure manner. The recommendation includes the adoption of a formalized structure for knowledge refresh and archival cycles, ensuring content remains accurate and up to date. It also proposes the creation of systems that would provide oversight for maintaining knowledge capture, storage, and, monitoring its usage, and promoting knowledge-sharing practices across the organization. This approach supports continuity, accelerates onboarding, and strengthens long-term workforce readiness.

Balanced Knowledge Transfer and Development: Formal and Informal Learning

As previously demonstrated, FTB offers robust development pathways. This recommendation seeks to combine structured learning opportunities (e.g., training courses, local academies, TDC resources) with informal support (e.g., job shadowing, mentorship, observed practical application). In addition, where informal knowledge transfer is occurring, this initiative makes recommendations to balance with measurable, formal training. These blended approaches will include tools to measure knowledge retention, leadership readiness, and real-time application of learning across career stages.

Single Competency Model

The current competency model is being enhanced to serve as a single, streamlined framework that encompasses core, leadership, and job specific competencies. It will provide flexibility for business areas while maintaining enterprise-wide consistency, offering proficiency ranges by role type (e.g. Key Leadership, Manager and Supervisor) and career stage – from “new-to-the-role” to “seasoned” staff.

In Summary

At FTB we take succession planning seriously as part of our commitment to our strategic objective to build a Strong Organization that in turn helps us help taxpayers pay timely and accurate taxes to fund vital California resources—and to help staff become experts in what they do. These initiatives will bolster FTB’s ability to proactively identify the knowledge, skills, abilities, and behaviors of tomorrow’s workforce and are described in the Next Steps.

FTB will continue to foster development at all levels of the organization by providing access to a digital career ladder document to guide employees in understanding their growth opportunities. ODTMB will continue to lead organizational development efforts through the Career Center, offering one-on-one career consultations, and we will maintain access to robust leadership development opportunities through our Learning Management System (LMS) as well as continuing to offer our Career and Resource Events (CARE) and expos.

Entry to Journey Level Bridging

FTB is committed to supporting staff interested in growing their careers through a variety of voluntary development opportunities. These include offering individual development plans (IDPs), instructor-led training, and self-paced computer-based courses through our LMS and career counseling services. Staff are encouraged to partner with their managers to apply new skills in real time. Additionally, the Enterprise Coaching and Mentoring Program (ECMP) is currently in re-development to include individual contributors as well as leadership, with a pilot launch anticipated in FY 25/26. The program will be called Enterprise Coaching and Mentoring Partnership Program, or ECMP². FTB also plans to enhance its Upward Mobility Program—facilitated by ODTMB in partnership with our Equal Employee Opportunity (EEO) office to include expanded mentoring, training, and educational resources. ODTMB also offers a foundational analyst program designed to develop analytical competencies for current FTB analysts and for staff interested in becoming analysts.

Journey to Supervisory Level Bridging

FTB supports journey-level staff with a variety of development opportunities to help them prepare for the next step in their careers. Along with what is offered for Entry-Level bridging, other opportunities include self-paced courses available through the LMS, as well as Growing Leaders at All Levels (GLL) program, which focuses on building leadership skills, and an intermediate analyst develop program that builds on the foundational levels – which will re-launch in fall of 2026. We are also developing a Leadsperson Workshop, designed specifically to support journey-level staff as they transition into leadership roles. In addition, journey-level employees will have access to the upcoming ECMP² program.

Supervisory to Managerial Level Bridging

FTB is committed to developing strong leaders by offering a structured and strategic pathway from supervisory to managerial levels. New supervisors are required to complete 80 hours of mandatory leadership training within their first 12 months of appointment. Additionally, they must complete 20 hours of continued leadership training every two years. To build on foundational skills, we offer bridging programs such as GLL, micro-learning topics in a Leadership Corner inside our LMS, and Situational Leadership, which helps supervisors lead with adaptability and emotional intelligence.

As supervisors prepare for managerial roles, FTB provides advanced learning opportunities including the Management Development Program (MDP). Grounded in FTB's leadership competency model, MDP equips participants with essential management skills, fosters strategic thinking, enhances communication, and reinforces our departmental culture and values. Through group assignments, peer collaboration, and individualized feedback, the program helps participants apply their learning in real time.

To further strengthen enterprise knowledge and leadership agility, FTB offers the Management Rotation Program. This initiative provides cross-functional rotation designed to broaden enterprise awareness, strengthen leadership competencies, and build networks across the department. Participants bring fresh perspectives to business areas, preparing them to take on increased responsibility in alignment with enterprise succession goals.

Additionally, some program areas—such as Audit—offer specialized transfer and rotation programs that bolster technical development and workforce flexibility. These area-specific initiatives enhance career development, promote job satisfaction, and contribute to FTB's broader knowledge-sharing and succession strategies.

The ECMP, which is the model for the in-development program that will include individual contributors, supports leadership readiness by pairing participants with experienced mentors to enhance leadership capabilities and prepare for next-level responsibilities.

Managerial to Executive Level Bridging

To prepare managers for executive-level leadership, FTB offers a robust suite of development opportunities that build on competencies. In addition to MRP and MDP, managers must complete 40 hours of mandatory leadership training and a variety of self-paced training through the LMS to reinforce skills essential for success at higher leadership levels.

FTB also traditionally partners with California State University, Sacramento (CSUS) to offer Leadership for the Government Manager (LGM) and Leadership for the Government Executive (LGE) programs. These highly regarded offerings are designed to strengthen strategic thinking, executive communication, and high-level decision-making. While not currently offered due to budget constraints, they remain a valued part of FTB's long-term leadership development strategy.

To ensure that managers are fully prepared to move into executive roles, FTB is placing strategic emphasis on critical knowledge retention and transfer initiatives. These initiatives focus on identifying the essential knowledge at the managerial and executive levels and developing it earlier in the leadership pipeline. This ensures continuity of expertise and reinforces FTB's succession planning goals.

As part of this broader effort, ODTMB is introducing a new training: "Applying Competencies in Succession Planning". This course will help managers and aspiring leaders embed competencies, workforce planning principles, and succession planning strategies into their daily work—creating a sustainable and forward-looking leadership culture throughout the department.

Executive Level to Chief Bridging

Newly appointed executives complete a 20-hour CalHR training curriculum within the first 6 – 12 months of their role, in addition to voluntarily participating in MDP, ECMP, and having access to MRP. To support the transition to chief-level roles, the Executive Assessment Development Program (EADP) is available through CSUS, though it is currently on hold due to budget constraints. Despite this, we continue to invest in training and development opportunities that embed leadership competencies across the workforce. These efforts are closely aligned with our knowledge transfer strategies to ensure that critical skills, behaviors, and institutional knowledge are identified early and shared effectively. This approach supports a balanced and proactive method of preparing leaders and sustaining organizational capacity at the executive level.

Next Steps

To see the initial implementation planning for these initiatives, see Appendix B.

Readiness Assessment

The Talent Management Workforce Planning Service Team began by evaluating key performance descriptors and a competency assessment tool for at-risk classifications identified in FTB's Workforce Plan to identify the competencies, knowledge, skills, abilities, and behaviors for success in Key Leadership roles. Before a full readiness assessment can be conducted, we must first implement the Key Leadership Plan initiatives outlined in this Succession Plan, and complete Phase II of our efforts for managers and supervisors, which focuses on competency development, comprehensive supervisory resources, and knowledge management for all levels of leadership.

These initiatives will inform our understanding of existing competency and skill gaps, which will then be used to guide a readiness survey assessing management's perception of their direct reports' preparedness for future roles.

While our current priority is the most critical leadership positions, the readiness and competency tools will later be adapted for all staffing levels to strengthen overall workforce bench strength. With approximately 65% Key Leadership turnover since 2022 and another 30-40% at the manager and supervisor level projected to retire in the next five years, this readiness assessment process is a foundational element in our strategy for sustainable leadership development.

Diversity, Equity, Inclusion, and Accessibility

The Workforce Plan addresses a detailed plan to build, foster, and retain a diverse workforce that reflects the population we serve. This includes initiatives to address Underutilization Plans (UP) for individuals with disabilities. The EEO has outlined clear goals to reach individuals with disabilities. The Department has developed recruitment efforts to align with UP goals while simultaneously promoting diversity through supportive and inclusive employment policies and practices.

Enhanced Leadership Support

The Succession Planning process revealed a need to strengthen onboarding support for new supervisors, particularly during the transition from staff to leadership roles. While required training is in place, initial assessments indicate gaps in role-specific guidance – particularly regarding administrative and budget responsibilities—during the first six months. These needs vary by business area. To address this, the initiative recommends developing tailored onboarding resources that align with local operational expectations and culture. These tools will complement department-wide training, support smoother transitions, and build confidence in new leaders. Division-specific recommendations have been shared with the leadership to guide the next steps in creating onboarding support.

Knowledge Management

The identification of a critical knowledge retention gap has highlighted the need for a consistent, standardized approach to capturing and managing institutional knowledge – such as key processes, procedures, role responsibilities, and decision-making models. Much of this information is currently held informally or inconsistently across divisions, posing a risk to critical knowledge loss and long-term organizational readiness. It is important to note that while knowledge standardization is necessary, there are parameters that must be followed. The centralized knowledge repository referenced will be a *divisional* centralized repository—ensuring information is appropriately housed within the division. Broader centralization efforts may risk non-compliance with knowledge sharing, data governance, or proprietary information protocols, and must be avoided. Each division will retain authority and ownership over what is captured and stored.

1. **Establish Divisional Knowledge Repositories:** A shared, secure, and searchable knowledge management system will be developed within each division to serve as a centralized resource for storing standardized knowledge transfer documentation. This repository will support live documents, including governance protocols for updates, retention, archival, and destruction cycles and ensure appropriate access while maintaining strict data privacy, disclosure, and security standards. This approach supports consistency while respecting compliance boundaries and confidentiality requirements.

2. **Implement Standardized Documentation Practices:** Provide templates for consistent capture formats or categories to document critical knowledge. This includes capturing operational processes, decision-making rationale, and role-specific expertise to help convert local, tacit knowledge into accessible organizational memory. Templates will guide contributors to provide enough detail to support continuity and onboarding, without disclosing sensitive or proprietary information that should only be shared during role-based training.
3. **Establish Systems for Knowledge Capture:** FTB will explore systems that enable consistent and compliant documentation of critical knowledge across the organization. These systems will support divisions in sustaining knowledge capture efforts by creating structured, repeatable processes that align with strategic workforce planning and help identify potential skills or competency gaps early and follow refresh and archival cycles. A key component of these systems will be ensuring that content placed in divisional knowledge repositories is appropriate, compliant, and aligned with data privacy, disclosure, and security standards. The design and implementation of these systems will include coordination with the Privacy, Security, and Disclosure Bureau and compliance stakeholders to ensure confidential, including personal, taxpayer information, and proprietary material is not inappropriately stored in the repository and/or shared.
4. **Support Division-Level Implementation:** While a broader enterprise solution is being explored, divisions are already equipped with tools and guidance to begin localized knowledge capture efforts with the overall strategy. Early divisional work will provide a foundation for integration and scaling once cross-organizational alignment is reached.
5. **Scale Across All Levels of the Organization:** Although the initial focus is on leadership roles, this knowledge transfer approach is designed to scale and includes all mission-critical positions, including rank-and-file staff. This inclusive approach supports organizational continuity, reduces risk of knowledge loss, and promotes smooth transitions across all levels. Capturing the right type and level of knowledge from every tier helps build resilience and operational agility.

This effort centers on identifying the knowledge, skills, and abilities (KSAs) required for success in each role, and on surfacing opportunities to develop those KSAs earlier in the talent pipeline. By providing a structured but flexible approach to documenting processes, responsibilities, and decision-making context, we are not seeking to capture proprietary, sensitive, or confidential information. That level of detail will be addressed once an individual enters the role through onboarding, training, and compliance oversight. Instead, this initiative is focused on highlighting the interconnectivity within the organization and building the tools, resources and clarity needed to identify and close knowledge, skills, and competency gaps – empowering us to plan proactively and sustainably for the future.

Increased Communication, Visibility, and Interconnectedness

To help bridge gaps in business acumen, strategic awareness, decision-making, and technical knowledge –especially in complex environments or areas with lengthy work cycles—we recommend a voluntary, division-led approach that embeds knowledge synthesis and strategic sharing into daily workflows. This practice encourages staff to translate expertise into actionable

insights, fosters peer learning, and treats knowledge as a shared asset. When developed where needed, it can strengthen leadership readiness, support continuity, and enhance both upstream and downstream communication. It also increases awareness of how work in one area impacts others, helping teams better understand organizational interconnectivity and make more informed decisions.

Balanced Knowledge Transfer

The knowledge transfer and development analysis confirmed that FTB offers a robust mix of formal and informal learning opportunities. Rather than focusing on identified gaps, the team explored ways to enhance what already exists to ensure a balanced, intentional approach to development across all levels of the organization.

1. **Explore Ways to Balance Formal and Informal Learning:** In areas where informal or spontaneous knowledge sharing is common, consider reinforcing those practices with aligned formal training. This can help ensure consistency in how key concepts are understood and applied, while honoring the value of organic learning methods.
2. **Introduce More Structure to Mentorship Programs:** Opportunities exist to formalize mentorship efforts by identifying specific skills or knowledge areas for development and setting clear, observable outcomes. This could help ensure both mentors and mentees benefit from the relationship, while also supporting broader organizational learning goals.
3. **Introduce Mechanisms to Assess Development Outcomes:** As development programs evolve, there is value in incorporating tools to assess areas such as leadership readiness, knowledge retention, and practical application of skills. These insights support continuous improvement and help align learning with career progression.
4. **Ensure Equitable and Intentional Development Opportunities:** For development to be as impactful as it is inclusive, explore how to intentionally involve a wider range of employees in stretch opportunities and knowledge transfer efforts. This could help move beyond development by proximity and support broader workforce equity goals.
5. **Support Real-World Application of Learning:** As staff complete development experiences, such as analyst training, there is an opportunity to create reinforcement for participants to apply new skills on projects or teams within their business units. This reinforced learning supports long-term growth for both the individual and the organization.

By taking these steps, FTB will continue to cultivate a balanced, inclusive, and sustainable approach to workforce development – one that values both formal instruction and the power of shared experience.

Enhance Competency Models

FTB is enhancing our competency models by integrating job-specific competencies into the existing core and leadership framework. This will involve validating and benchmarking these competencies, using them in readiness assessments to more accurately identify organizational gaps, and improving our LMS to support internal assessment processes, reducing the need for external tools. This is anticipated by 2027.

Building on the Department's Single Competency Model, FTB is also training leaders on how to embed competencies into daily workforce development practices, with most leaders expected to complete this training by the end of 2026. Increasing visibility and understanding of competencies for both staff and leadership will help ensure transparency, support individual career development, and promote consistent application across the organization. This work directly supports CalHR policy, aligns with the Department's strategic plan, and addresses key mitigation strategies identified in the SLAA report, contributing to a more inclusive and future-ready workforce.

Talent Management and Succession Planning as a Leadership Skill

Following the successful completion of Phase I and the development of our Plan, the ODTMB identified opportunities to improve the tools and templates used to collect and assess knowledge practices. These updates will simplify the process for knowledge holders and allow clearer visibility into potential gaps. As we move into Phase II, our efforts will focus on aligning succession planning more closely with the Department's organizational strategy –Strong Organization—which emphasizes investing in, challenging, and empowering employees to adopt an enterprise mindset, grow in their fields, and reach their full potential.

Succession Planning and knowledge transfer are not intended to be cyclical exercises facilitated by a single business unit; they are evolving leadership skills embedded into everyday talent management and workforce development. Phase II emphasizes empowering leaders to take ownership of this work by equipping them with tools to identify critical roles, capture essential knowledge, and manage knowledge transfer continuously. With the enterprise recommendations and solutions in this Plan for Knowledge Management, business areas will be able to monitor, update, and store critical information effectively. ODTMB will guide managers step-by-step in applying the process within their teams. By developing these skills, leaders will be able to foster resilient, future-ready teams – making succession planning a continuous, embedded part of organizational strength.

A full action plan related to these efforts can be found in Appendix B.

Conclusion

FTB's employees are recognized as our most valuable resource. The organization strives to foster a culture that supports staff to become experts in what they do, and take ownership of their careers, and for the organization to prepare for the future with a Strong Organization. This Leadership Succession Plan is the first step in developing tools to increase our workforce bench strength for critical positions. ODTMB will work closely with entities identified as responsible for Succession Planning initiatives and will provide reports to the FTB's Executive Leadership Team on the progress made and any challenges encountered on an annual basis. Workforce and Succession Planning is key to ensuring the FTB's mission to help taxpayers file timely and accurate tax returns and pay the correct amount to fund essential public services like education, healthcare, infrastructure, law enforcement, and fire services among other services important to Californians.

Appendix A Leadership Pipeline Categories, Position Types
and Classifications

Appendix B Action Plan

Appendix C Signatures and Contact Information

Appendix A: Pipeline

Journey Level Classifications	
Accountant I	Mailing Machines Operator II
Accounting Specialist I	Materials and Stores Specialist
Accounting Officer Specialist	Personnel Specialist
Attorney III, IV, V	Principal Compliance Representative
Audio Visual Specialist	Program Specialist II, III
Business Services Specialist	Research Data Specialist I, II, III
Business Services Officer I Specialist	Sheetfed Office Press Operator II
Executive Secretary II	Senior Accounting Officer Specialist
Information Technology Special I	Senior Compliance Representative
Information Technology Specialist II	Senior Operations Specialist
Investigator Specialist	Staff Operations Specialist
Labor Relations Specialist	Tax Auditor
Legal Secretary	
Supervisory Level Classifications	
Administrator I	Investigation Specialist II
Administrator II	Key Data Supervisor
Attorney Supervisor	Mailing Machines Supervisor I
Business Services Officer I, II Supervisor	Personnel Supervisor I, II
Customer Services Supervisor	Senior Telecommunications Engineer
Health and Safety Officer	Staff Services Manager I
Information Officer II	Supervising Telecommunications Engineer
Information Technology Supervisor II	Tax Program Supervisor
Managerial Level Classifications	
Administrator III	Staff Services Manager II
Information Technology Manager I	Information Manager II
Executive Level Classifications	
Administrator IV	Information Technology Specialist III
Attorney, Assistant Chief Counsel	Staff Services Manager III
Deputy Chief, Investigations	CEA

Appendix B: Action Plan

Initiative	Responsible Person(s)	Success Measure	Key Performance Indicator (KPI)	Timeline	Strategic Alignment
Entry to Journey Level Initiatives					
Refresh Upward Mobility Program (UMP)	EEO and ODTMB	Increase promotion of UMP to all new employees and supervisors	Increase UMP enrollment to 61 eligible participants	2027	Strategic Plan: Strong Organization, Operational Excellence
Knowledge Capture	Supervisors	Capture critical processes, relationships, knowledge for the role	10% of at-risk Rank and File with Knowledge Transfer documents in progress	Ongoing/2027	Strategic Plan: Strong Organization, SLAA: Critical Knowledge Retention
Pilot Enterprise Coaching and Mentoring Partnership Program (ECMP²)	ODTMB	Roll out a refreshed mentorship program inclusive of rank-and-file classifications.	Increase enrollment of individual contributors in program with mentors by 5%	2027	Strategic Plan: Strong Org
Increase number of Individual Plans (IDPs) for all staff	ODTMB	Creation and implementation of IDPs by staff, resulting in enhanced career growth and skill development. This leads to a more skilled workforce and enables the organization to fill key roles with greater confidence.	Increase number of staff with IDPS by 5%	2027	Strategic Plan: Strong Organization
Continue to offer Growing Leaders at all Levels (GLL)	ODTMB	Focusing on curriculum to help rank and file staff who are interested in preparing themselves for leadership roles	Increase IDP completion and GLL graduation rates.	Ongoing	Strategic Plan: Strong Organization

Initiative	Responsible Person(s)	Success Measure	Key Performance Indicator (KPI)	Timeline	Strategic Alignment
Journey to Supervisory Level Initiatives					
Continue to offer GLL	ODTMB	Focusing on curriculum to help rank and file staff develop leadership skills.	Increase IDP completion and GLL graduation rates	Ongoing/2027	Strategic Plan Strong Organization
Continue to offer LeadPerson Workshop	ODTMB	The course is designed to develop journey level staff to take on lead-person role.	Increase participation of candidates by 5%	Ongoing/2027	Strategic Plan Strong Organization
Pilot Enterprise Coaching and Mentoring Partnership Program (ECMP²)	ODTMB	Roll out a refreshed mentorship program inclusive of rank-and-file classifications.	Develop and launch pilot	2027	Strategic Plan Strong Org
Knowledge Capture	Supervisors and Managers	Capture critical processes, relationships, knowledge for the role	10-25% of at-risk Rank and File with Knowledge Transfer documents in progress	Ongoing/2027	Strong Organization, SLAA Critical Knowledge Retention
Increase IDPs for all staff	ODTMB	Creation and implementation of IDPs by staff, resulting in enhanced career growth and skill development. This leads to a more skilled workforce and enables the organization to fill key roles with greater confidence.	Increase number of staff with IDPS by 5%	2027	Strategic Plan, Strong Organization

Initiative	Responsible Person(s)	Success Measure	Key Performance Indicator (KPI)	Timeline	Strategic Alignment
Supervisory to Managerial Level Initiatives					
Develop Journey to Leadership Bridge Program (FLIP)	ODTMB	Prepare frontline supervision classifications for more advanced supervisory or management positions	Develop and launch pilot	2027	Strategic Plan Strong Org
Continue to offer Manager Development Program (MDP)	ODTMB	Ensure all enrollees, learn principles of project management		Ongoing – will be on hold in 2026 for budget constraints	Strong Organization, Operational Excellent, SLAA Critical Knowledge Retention and Succession Management
Deploying How to Apply Competencies in the Workforce	ODTMB, Divisional Management	Supervisors will understand the tools and resources available to ensure competencies are integrated into workforce development.	100% of Supervisors complete course	2027	Strong Organization, SLAA Succession Management
Knowledge Capture	Managers	Capture critical processes, relationships, knowledge for the role	25-50% of critical knowledge captured	Ongoing/2027	Strong Organization, SLAA Critical Knowledge Retention
Knowledge Transfer Practice	Supervisors	Knowledge transfer is an integrated practice into daily workflows	10% of at-risk staff are documenting knowledge and developing for skill gaps	Ongoing/2026	SLAA Critical Knowledge Retention and Succession Management

Initiative	Responsible Person(s)	Success Measure	Key Performance Indicator (KPI)	Timeline	Strategic Alignment
Supervisory to Managerial Level Initiatives cont'd					
Knowledge Transfer Practice	Supervisors	Knowledge transfer is an integrated practice into daily workflows	25% of at-risk staff are documenting knowledge and developing for skill gaps	Ongoing/2027	SLAA Critical Knowledge Retention and Succession Management
Increase in IDPS for staff	ODTMB	Creation and implementation of IDPs by staff, resulting in enhanced career growth and skill development. This leads to a more skilled workforce and enables the organization to fill key roles with greater confidence.	Increase number of staff with IDPS by 5%	2026-2027	Strategic Plan, Strong Organization
Develop Succession Planning Principles for at-risk Supervisors and Managers	ODTMB/WFP	Supervisors and Managers demonstrate consistent knowledge management and gap assessment/development practices	100% of at-risk Supervisors have completed Phase II Succession Planning	June 2026	Strong Organization, SLAA Knowledge Retention and Succession Management
Continuing to offer Growing Leaders at all Levels	ODTMB	Focusing on curriculum to help rank and file staff develop leadership skills.	Increase IDP completion and GLL graduation rates	Ongoing	Strategic Plan Strong Organization
Continuing to offer Enterprise Coaching and Mentoring Partnership Program (ECMP²)	ODTMB	Offer mentor/mentee development opportunities to all supervisors/managers	Increase enrollment in program with mentors/mentees by 5%	Ongoing	Strategic Plan Strong Org

Initiative	Responsible Person(s)	Success Measure	Key Performance Indicator (KPI)	Timeline	Strategic Alignment
Supervisory to Managerial Level Initiatives cont'd					
Continuing to offer Leadership for the Government Manager/Supervisor	ODTMB	Provide opportunities to bring to life important supervisor and managerial concepts such as delivering results, collaborative problem solving, as well as collaborating across agency and department lines		Currently on hold due to budget constraints	Strategic Plan Strong Organization
Continuing to offer Management Rotation Program (MRP)	ODTMB	Provide an opportunity to broaden enterprise awareness and build leadership competencies while supporting enterprise succession planning efforts	Increase number of willing leaders to rotate into other positions by 5%		Strategic Plan Strong Organization, Operational Excellence SLAA Succession Management
Continue Situational Leadership	ODTMB, Self-Serve	Effectively adapt leadership styles to the specific needs of individuals and situations to maximize performance and development of FTB employees.	Increase amount of supervisors' participation by 5%	Ongoing	Strategic Plan Strong Organization

Initiative	Responsible Person(s)	Success Measure	Key Performance Indicator (KPI)	Timeline	Strategic Alignment
Managerial Level to Executive Level Initiatives					
Continued Leadership Government Manager/Executive	ODTMB	Challenge government leaders to develop and adopt best practices, create nontraditional solutions, and develop relationships to implement and sustain government transformation efforts		Currently on hold due to budget constraints	Strategic Plan Strong Organization
Continuing to offer MRP	ODTMB	Provide an opportunity to broaden enterprise awareness and build leadership competencies while supporting enterprise succession planning efforts	Increase number of willing leaders to rotate into other positions by 5%		Strategic Plan Strong Organization, Operational Excellence SLAA Succession Management
Continuing to offer MDP	ODTMB	Ensure all enrollees, learn principles of project management		Ongoing – will be on hold in 2026 for budget constraints	Strategic Plan: Strong Organization, Operational Excellent, SLAA Critical Knowledge Retention and Succession Management
Continuing to offer Enterprise Coaching and Mentoring Partnership Program (ECMP²)	ODTMB	Offer mentor/mentee development opportunities to all managers and executives	Increase enrollment of Managers in program with mentors/mentees by 5%	Ongoing	Strategic Plan Strong Org
Initiative	Responsible Person(s)	Success Measure	Key Performance Indicator (KPI)	Timeline	Strategic Alignment

Initiative	Responsible Person(s)	Success Measure	Key Performance Indicator (KPI)	Timeline	Strategic Alignment
Managerial Level to Executive Level Initiatives cont'd					
Deploy How to Apply Competencies in Succession Planning	ODTMB	Supervisors will understand the tools and resources available to ensure competencies are integrated into workforce development.	100% of Managers complete course	2027	Strong Organization, SLAA Succession Management
Continuing to offer GLL	ODTMB	Focusing on curriculum to help rank and file staff develop leadership skills.	Increase IDP completion and GLL graduation rates	Ongoing	Strong Organization, SLAA Succession Management
Continue Situational Leadership	ODTMB, Self-Serve	Effectively adapt leadership styles to the specific needs of individuals and situations to maximize performance and development of FTB employees.	Increase amount of supervisors' participation by 5%	Ongoing	Strong Organization
Increase IDPs for all staff	ODTMB	Creation and implementation of IDPs by staff, resulting in enhanced career growth and skill development. This leads to a more skilled workforce and enables the organization to fill key roles with greater confidence.	Increase number of staff with IDPS by 5%	2026-2027	Strategic Plan, Strong Organization
Knowledge Capture	Managers	Capture critical processes, relationships, knowledge for the role	25-50% of at-risk managers have documented critical knowledge.	Ongoing/2027	Strong Organization, SLAA Critical Knowledge Retention

Initiative	Responsible Person(s)	Success Measure	Key Performance Indicator (KPI)	Timeline	Strategic Alignment
Managerial Level to Executive Level Initiatives cont'd					
Knowledge Transfer Practice	Managers and Divisional Leadership	Knowledge transfer is an integrated practice into daily workflows	25% of reporting at-risk staff are documenting knowledge and developing for skill gaps	Ongoing/2026	SLAA Critical Knowledge Retention and Succession Management
Knowledge Transfer Practice	Managers and Divisional Leadership	Knowledge transfer is an integrated practice into daily workflows	50% of reporting at-risk staff are documenting knowledge and developing for skill gaps	Ongoing/2027	SLAA Critical Knowledge Retention and Succession Management
Develop Succession Planning Principles for at-risk Supervisors and Managers	ODTMB/WFP	Supervisors and Managers demonstrate consistent knowledge management and gap assessment/development practices	100% of at-risk Managers have completed Phase II Succession Planning	2026	Strong Organization, SLAA Knowledge Retention and Succession Management

Initiative	Responsible Person(s)	Success Measure	Key Performance Indicator (KPI)	Timeline	Strategic Alignment
Executive Level and Beyond					
Knowledge Transfer Practice	Executives	Knowledge transfer is an integrated practice into daily workflows	25-50% of reporting at-risk staff are documenting knowledge and developing for skill gaps	Ongoing/2027	SLAA Critical Knowledge Retention and Succession Management
Knowledge Capture	Divisional Leadership	Capture critical processes, relationships, knowledge for the role	25-50% of Key Leaders have captured critical knowledge.	2025	Strong Organization, SLAA Critical Knowledge Retention
Continuing to offer GLL	ODTMB	Focusing on curriculum to help leadership further develop leadership skills.	Increase IDP completion and GLL graduation rates	Ongoing	Strong Organization, SLAA Succession Management
Increase IDPs for all staff	ODTMB	Creation and implementation of IDPs by staff, resulting in enhanced career growth and skill development. This leads to a more skilled workforce and enables the organization to fill key roles with greater confidence.	Increase number of staff with IDPS by 5%	2026-2027	Strategic Plan, Strong Organization
Continuing to offer Leadership Government Manager/Executive	ODTMB	Challenge government leaders to develop and adopt best practices		Currently on hold due to budget constraints	Strategic Plan Strong Organization

Initiative	Responsible Person(s)	Success Measure	Key Performance Indicator (KPI)	Timeline	Strategic Alignment
Executive Level and Beyond cont'd					
Continuing to offer MRP	ODTMB	Provide an opportunity to broaden enterprise awareness and build leadership competencies while supporting enterprise succession planning efforts	Increase number of willing leaders to rotate into other positions by 5%	Ongoing	Strategic Plan Strong Organization, Operational Excellence SLAA Succession Management
Continuing to offer MDP	ODTMB	Development of participants in Leadership Competencies and project management skills, resulting in stronger leaders and enabling FTB to fill key management positions with greater confidence.		Ongoing – will be on hold in 2026 for budget constraints	Strong Organization, Operational Excellent, SLAA Critical Knowledge Retention and Succession Management
Continue Situational Leadership	ODTMB	Effectively adapt leadership styles to the specific needs of individuals and situations to maximize performance and development of FTB employees.	Increase amount of supervisors' participation by 5%	Ongoing	Strategic Plan Strong Organization
Continuing to offer Enterprise Coaching and Mentoring Partnership Program (ECMP²)	ODTMB	Offer mentor/mentee development opportunities to all managers and executives	Increase enrollment of managers mentors/mentees by 5%	Ongoing	Strategic Plan Strong Organization
Deploy How to Apply Competencies in Succession Planning	ODTMB	Supervisors will have a great understanding of the tools and resources available to ensure competencies are integrated into workforce development.	90-100% of Executives complete course	2026	Strong Organization, SLAA Succession Management

Initiative	Responsible Person(s)	Success Measure	Key Performance Indicator (KPI)	Timeline	Strategic Alignment
Executive Level and Beyond cont'd					
Continue to offer Executive Assessment Development Program (EADP)	ODTMB	Strengthening leadership competencies that are required for bureau director and division chief positions.	Allow up to 3 participants in each program.	On hold due to budget constraints	Strong Organization SLAA Succession Management

This table highlights available programs and training opportunities available regardless of classification that support skill-building and gap-bridging. Many are self-directed or offered through coaching, career development, and delegated project work. While there may not be formal performance measures, they provide valuable opportunities for growth and readiness.

Program	Entry	Journey	Supervisor	Manager	Executive
Continue offering content on LMS, CBTs, and ILTs	X	X	X	X	X
Continued offering Service Teams	X	X	X	X	X
Continuing offering Training Leaders in Supervision			X	X	X

Succession Plan Initiatives

These initiatives are the strategies to mitigate the gaps identified in the Succession Planning analysis and will begin implementation late 2025 -2026. Success Measures and KPIs will be developed during the planning phase and provided in the 2026 annual survey and addendum.

Initiative	Crawl	Walk	Run
<i>Talent Management and Succession Planning as a Leadership Skill (Phase II)</i>	Complete Phase II,	Any additional toolkits, gap initiatives, and rollouts	Scale beyond at-risk Supes and Mgrs, monitor and evaluate
<i>Knowledge Management</i>	Current state review, template and protocols, technical infrastructure, oversight & compliance	Pilot, refine and revise	Division level rollout, monitor and evaluate
<i>Balanced Knowledge Transfer</i>	Current State Review, design mentor program objectives, develop training and resources on 3-pronged Knowledge Transfer approach	Pilot, test and refine	Division-wide implementation, monitor and evaluate
<i>Enhanced Leadership Support (Onboarding Resources)</i>	Inventory, standards development, resource build	Instructor led, or self-paced, static document development	Division guidance, monitor and evaluate
<i>Increased Communication, Visibility, and Interconnectedness</i>	Alignment, content and design, structure development	Pilot, Feedback and KPI development	Division level adoption, long term embedding, monitor and evaluate.
<i>Enhanced Competency Model (Single)</i>	Current State Inventory (gaps, overlaps with all 3 models), Position Type Model development, Approval and validation, Learn Configuration	Leadership Training Rollout, Staff Awareness Campaign	Application in Knowledge Management, WFP, Ongoing Governance and Updates, assessments.
<i>Readiness Assessment</i>	Framework Design, Instrument Build	Survey Launch, Assessment Review	Inform WFP Refresh.

Appendix C: Signatures and Contact Information

Paul Ogden

07/30/25

Executive Signature

Date

Paul Ogden

Print Name

Michelle Smith

7/29/25

Workforce Planner Signature

Date

Michelle Smith

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