

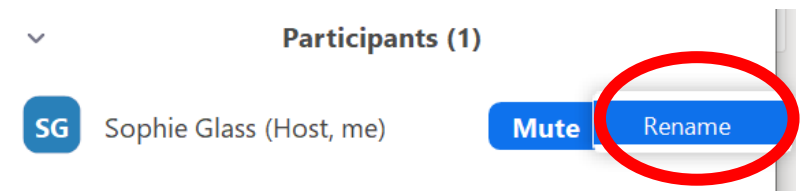
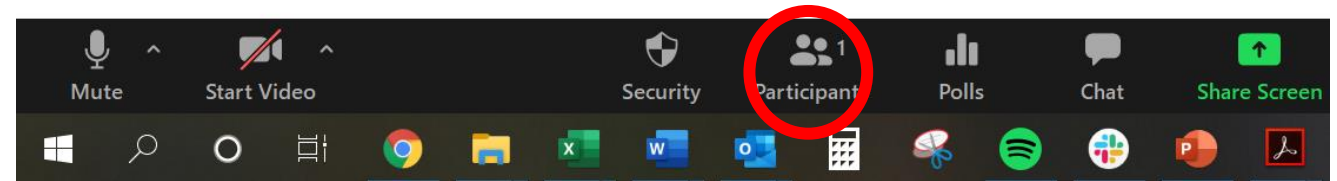
# **Tax Structure Work Group (TSWG) Meeting**

**March 30, 2022  
1:00 p.m. – 4:00 p.m.**

**Final v. 3-30-22**

# Meeting Set-Up

For **Tax Structure Work Group Members** – Change your “participant name” to include your title and/or affiliation.



# Welcome & Introductions

- Welcome from Tax Structure Work Group Co-Chairs
- Welcome to Tax Structure Work Group Members
- Welcome to legislators
- Welcome to participants

# Technical Ground Rules

- Remain on mute unless speaking
- Message Pauline Mogilevsky through chat or call at (206) 981-2217 with any technical difficulties.
- TSWG members and panelists submit questions for presenters via chat\*
- Want to provide public comment? Email [info@taxworkgroup.org](mailto:info@taxworkgroup.org) with your name and organization by 3:20 p.m.

\* All information entered into the chat box is part of the public record and will be shared as part of the public meeting summary.

# Agenda

- Introduction and Meeting Overview
- Overview of Survey Results
- Overview of TSWG Decision-Making & Thematic Summary of Individual Conversations with TSWG Members
- Break
- Discuss Policy Concepts
- Specificity Needed for Policy Proposals
- Public Comment
- Wrap Up and Summary of Action Items

# TSWG Terminology

- **Policy Concepts** = Tax types for further consideration; outcome of March TSWG meeting
- **Policy Proposals** = Taxes for DOR to analyze; outcome of May TSWG meeting
- **Policy Recommendations/Legislation** = TSWG's final product, per the proviso.

# Meeting Purpose and Timeline

# TSWG Proviso Direction

Between the conclusion of the 2022 legislative session and December 31, 2022, the work group is directed to **finalize policy recommendations and develop legislation** to implement modifications to the tax structure, informed by the findings described in (d)(ii) of this subsection and the feedback received from taxpayers as reflected in the report described in (d)(iv) of this subsection.

**Legislative proposals recommended by the work group may not collectively result in a loss of revenue** to the state as compared to the November 2022 biennial revenue forecast published by the economic and revenue forecast council. In making the recommendations, the work group must be guided by the following principles for a well-designed tax system: Equity, adequacy, stability, and transparency;



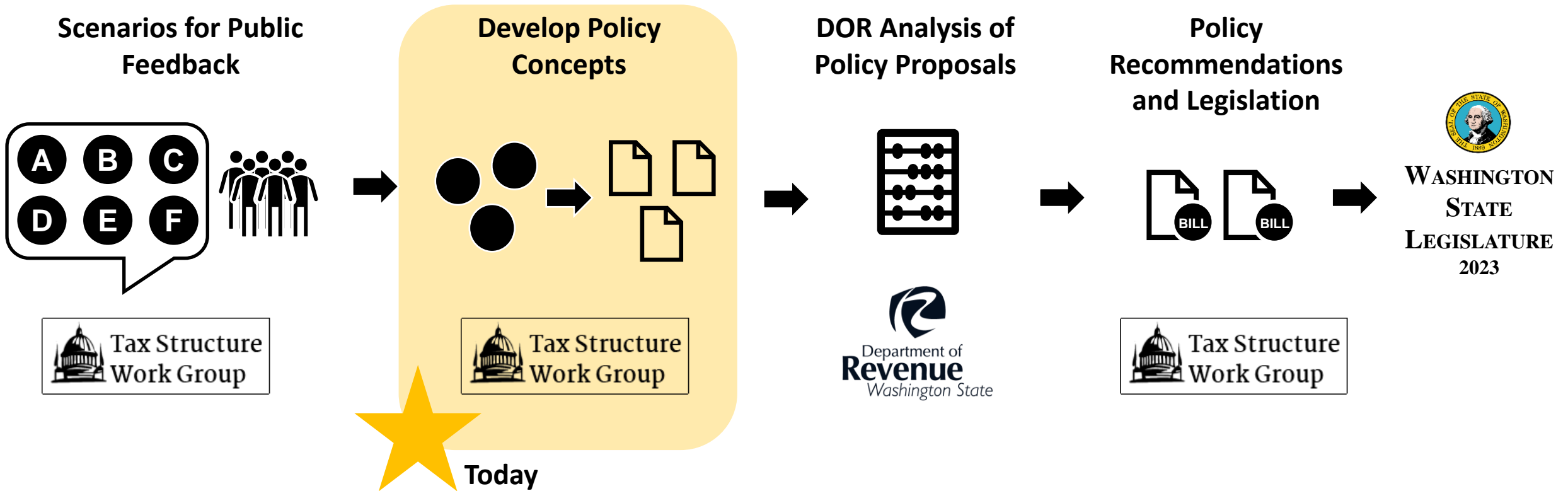
# TSWG Proviso Direction

## **ESSB 5693, 2022 session**

- TSWG to conduct and summarize results of engagement
- TSWG to finalize policy recommendations
- Legislature intends to consider proposal in 2023
- If proposal is not adopted, TSWG to collect feedback & modify proposal for legislature to consider in 2024\*
- TSWG to submit a final report in 2024\*
- DOR to conduct analysis as directed by TSWG\*

*\*Pending the legislature continuing to fund support of the work group*

# TSWG's Journey



# TSWG's Journey

*March 2022*

What core policy **concepts** should DOR analyze?



*May 2022*

What policy **details** should DOR assume to turn policy concepts into **Policy Proposals**?



*Summer/Fall 2022*

What policy proposals should turn into **Policy Recommendations & Legislation**?

# Overview of Survey Results

# Overview of Engagement Methods

## English Surveys



## Multilingual Surveys



*Focus of today's presentation*

## Tax Town Halls



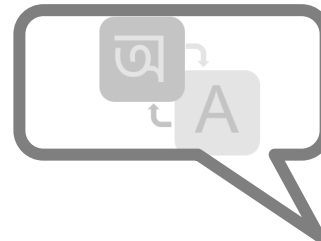
## We Go To You Presentations



## Emails



## Multilingual Focus Groups



*Detailed results from non-survey methods are in the December 2021 TSWG slide deck*

# Surveys



- English, Spanish, Chinese (Simplified and Traditional), Korean, Russian, Vietnamese, Ukrainian
- Long and short versions
  - Responses in the long and short versions of the survey were generally similar.
- Online and paper versions
- Total Respondents: 2,582 (1,693 Long Survey, 1,159 Short Survey)

# Survey Distribution

## Outreach partners:

- ▶ Legislators
- ▶ Community-based organizations
- ▶ Faith-based organizations
- ▶ Business organizations
- ▶ Statewide organizations

## Tools:

- Emails
- Social media posts
- Flyers
- Presentations
- Advertisements

# Demographics

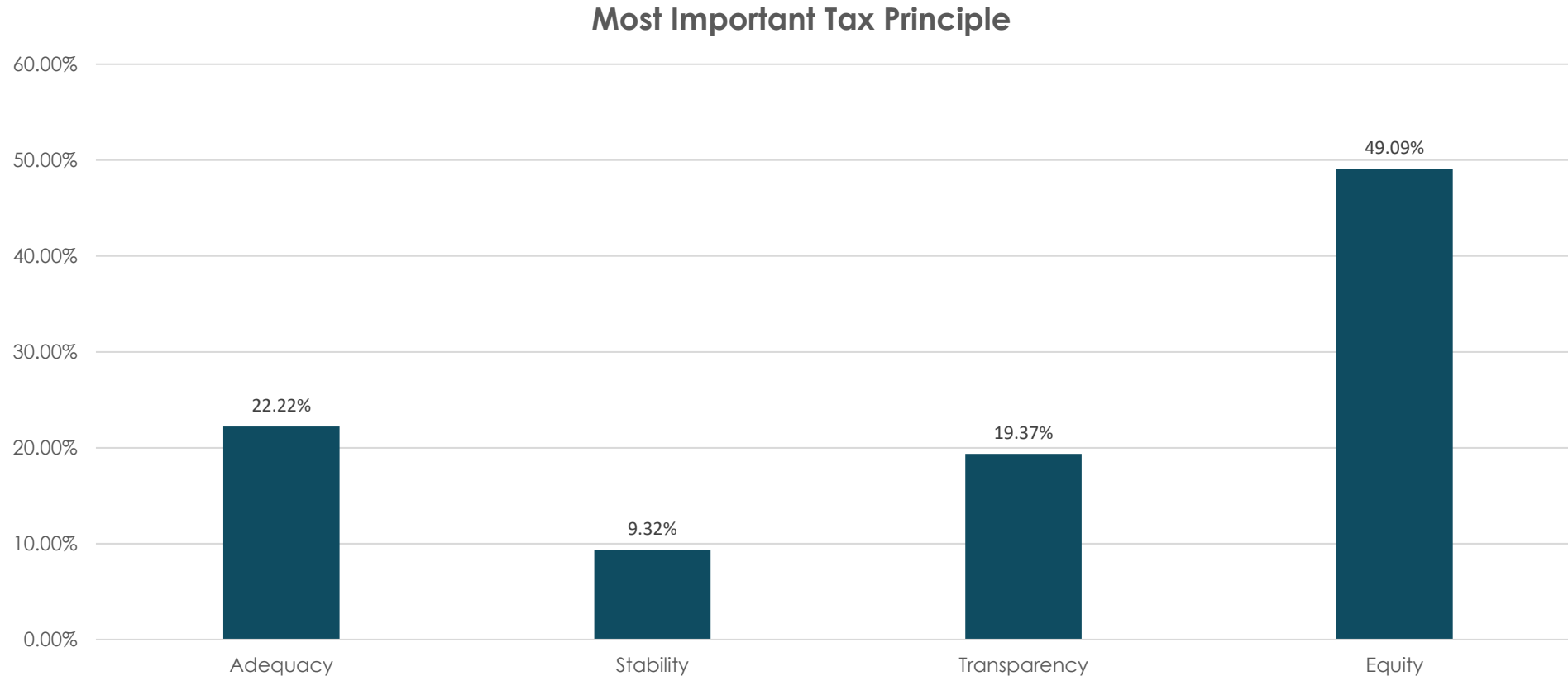


# Survey Respondents' Demographics

- Total Respondents: 2,582 (1,693 Long Survey, 1,159 Short Survey)
- Overrepresented groups (compared to WA state)
  - Among people of color: Asian and/or Asian-American, American Indian and/or Alaska Native, and Black or African American
  - English as primary language
  - Income group \$74,000 - \$208,000
  - Ages 55 and up
  - Two-person household
  - Puget Sound
- Underrepresented groups (compared to WA state)
  - People of color as a whole
  - Other primary language
  - Income group \$30,000 and below
  - Age 34 and under
  - Above two-person household
  - Central and Southwest region
  - Any disability

# Tax Principles

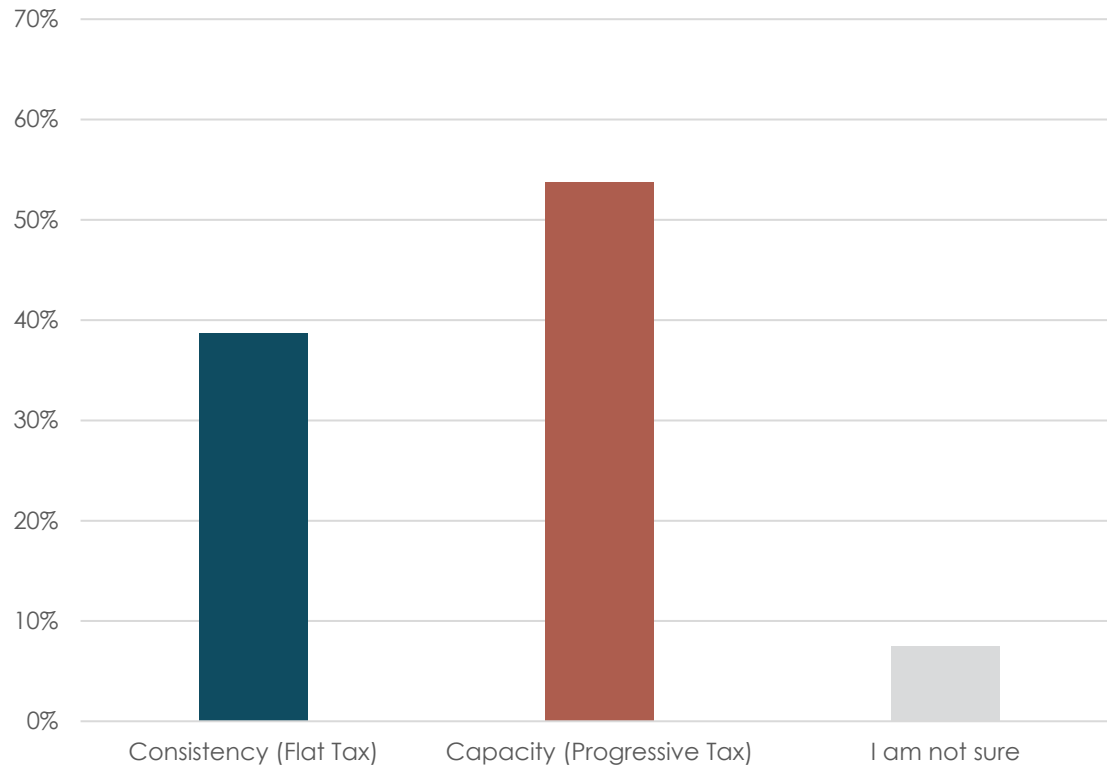
# Most Important Tax Principle



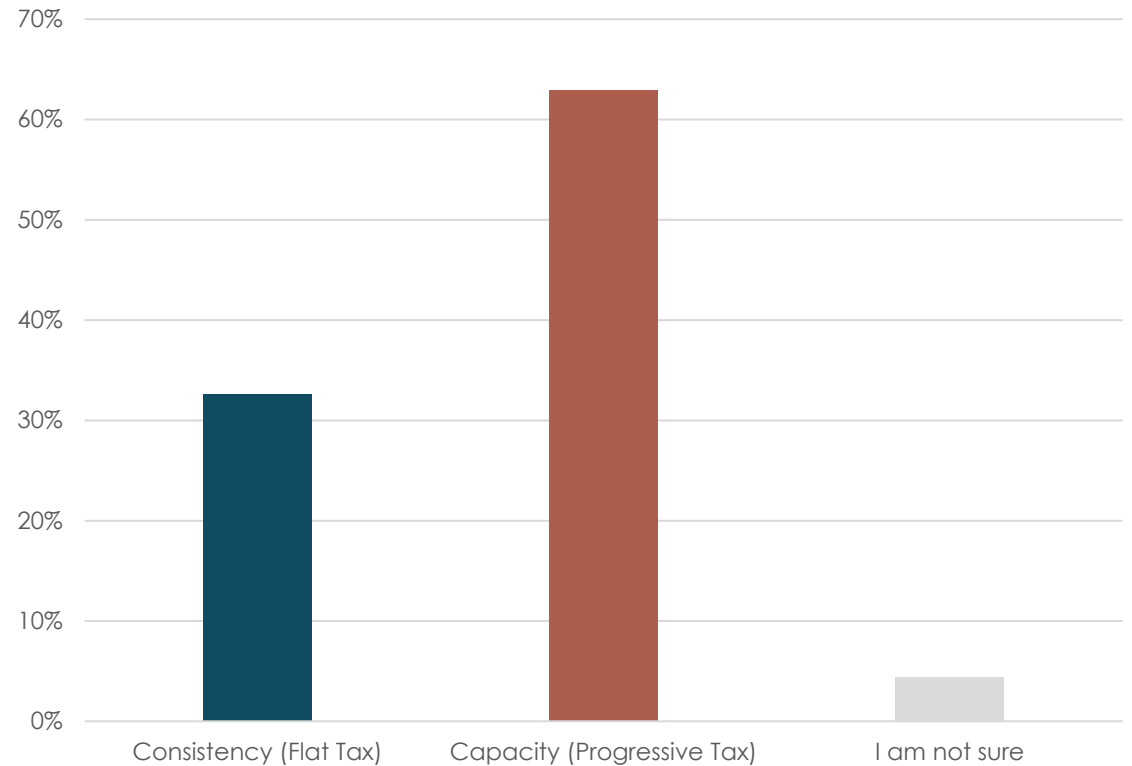
- **Equity (Fairness)** was selected most often as the most important tax principle among all demographics, with small, but similar, differentiation with respect to race, age, income, or region.

# Consistency vs. Capacity to Pay

What would a fair tax system look like? (Long Survey)



What would a fair tax system look like? (Short Survey)



- Survey respondents indicated that a fair tax system would prioritize **capacity to pay**, or a progressive tax system.

## Quotes about Fairness

- **Consistency:**

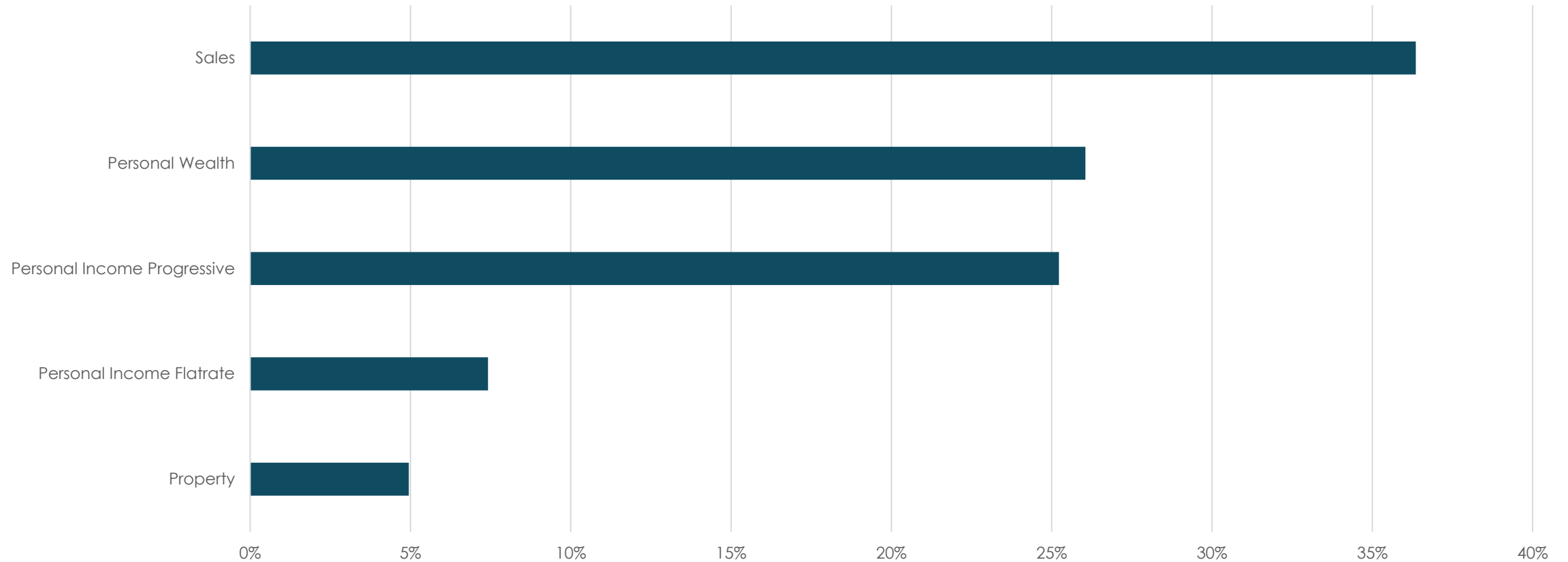
- "Everyone should have a stake in responsible spending."
- "It is less complex to pay a set %"

- **Capacity:**

- "The economy and government have built in disadvantages to the less wealthy, and advantages for the wealthy. The tax code can compensate for those a little."
- "I think accounting for capacity best offers a remedy to the racial wealth gap."

# Preferred Personal Tax

Personal Tax Preferences, Most Preferred



- Sales tax is the highest-preferred tax type, followed by personal wealth, and progressive income taxes.

# Analysis by Sub-group

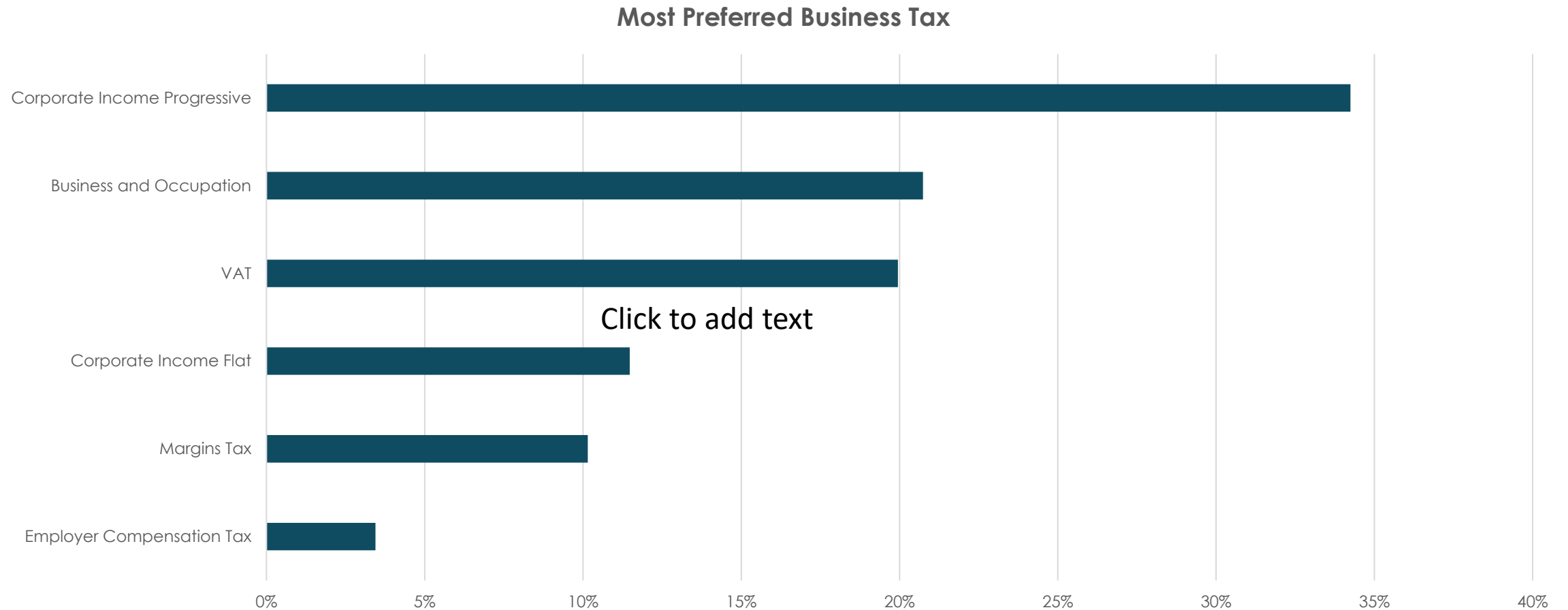
## Key takeaways

- People of color have a strong preference for the sales tax relative to their white counterparts.
- People with middle incomes more strongly preferred the sales tax over younger and older individuals.
- People from the Puget Sound region more strongly favored a progressive personal income tax.
- People of color responded more favorably to flat taxes over progressive taxes.
- Business owners responded more favorably to flat taxes over progressive taxes.

# Business Taxes



# Preferred Business Tax



- All respondents favored the Corporate Income Progressive Tax.

# Analysis by sub-group

## Key takeaways

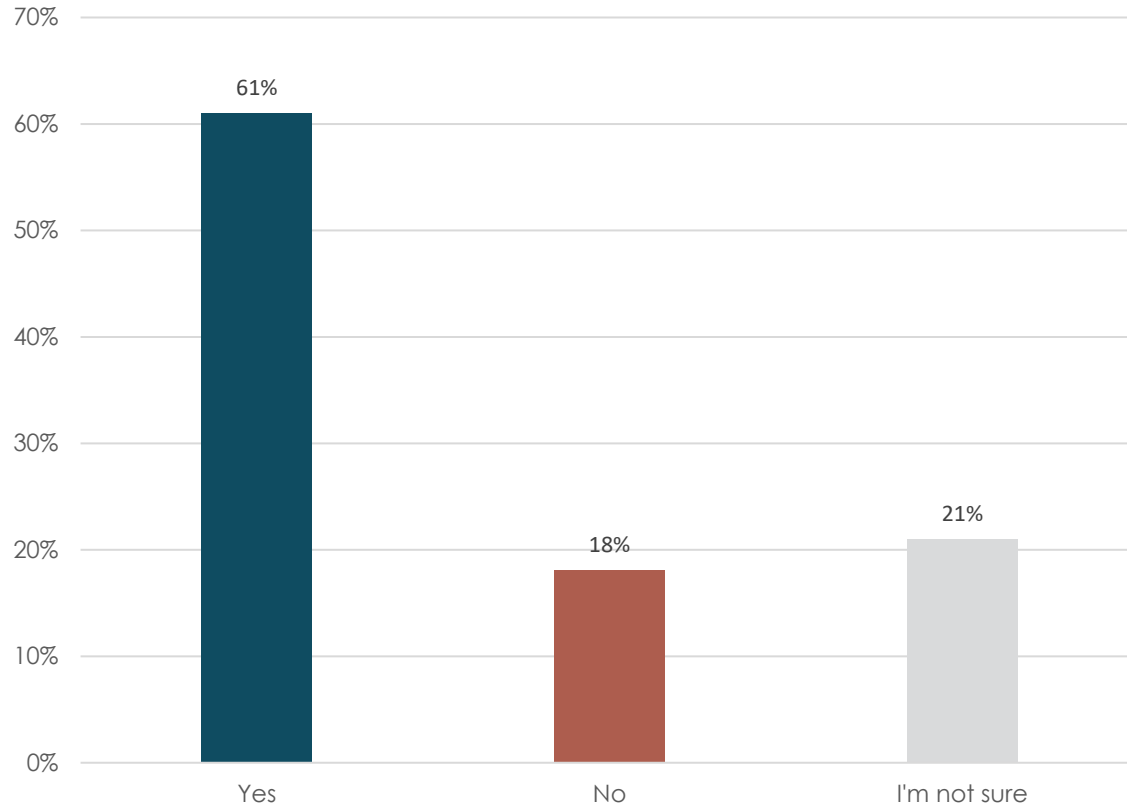
- Business owners expressed different preferences for business taxes from non-business owners. The largest difference seen is non-business owners had a much bigger preference for a progressive corporate income tax, as compared to business owners.
- Businesses with lower profitability preferred a progressive corporate income tax.
- Smaller firms preferred a progressive corporate income tax as compared to larger firms.

# Scenario C

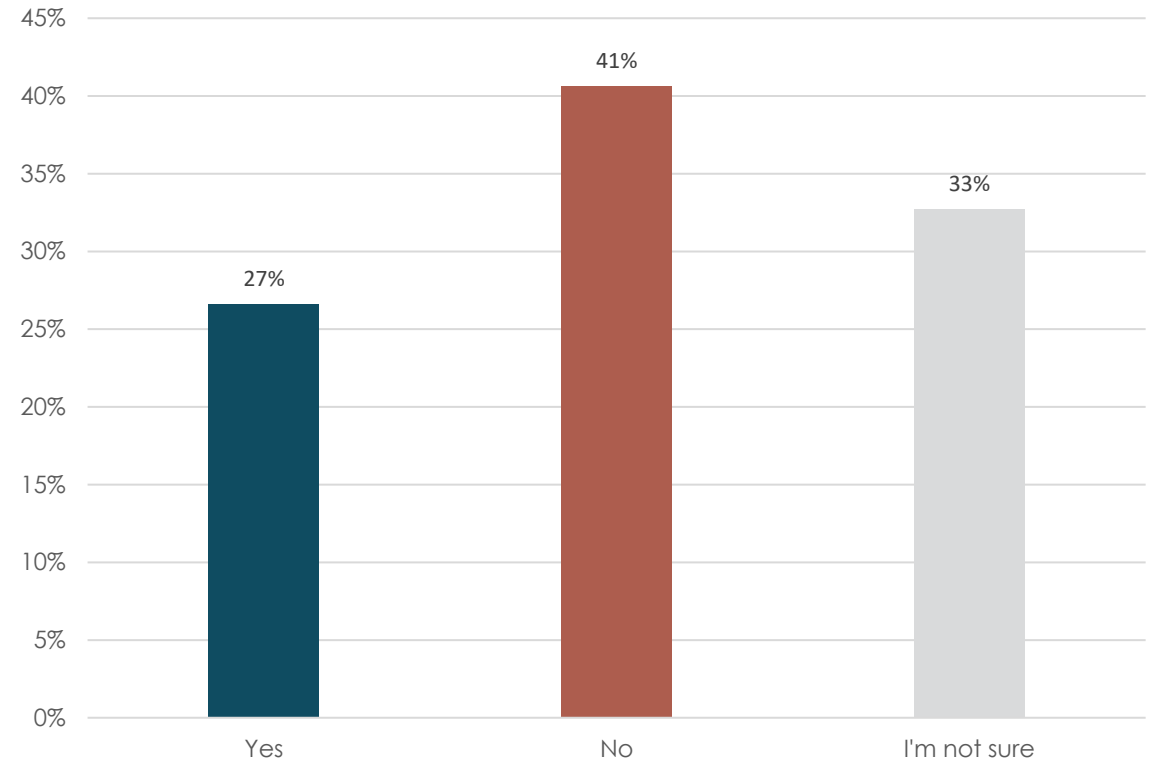
## VAT and Employer Compensation Tax

# Scenario C

Would a VAT be fairer than B&O tax?



Is a reduction in VAT and addition of employer compensation fairer for all?



- A VAT is seen as fairer than the B&O.
- The inclusion of an employer compensation is viewed as less fair.
- Generally consistent view between owners and non-owners, business size, and business profitability.

## Scenario C: Quotes

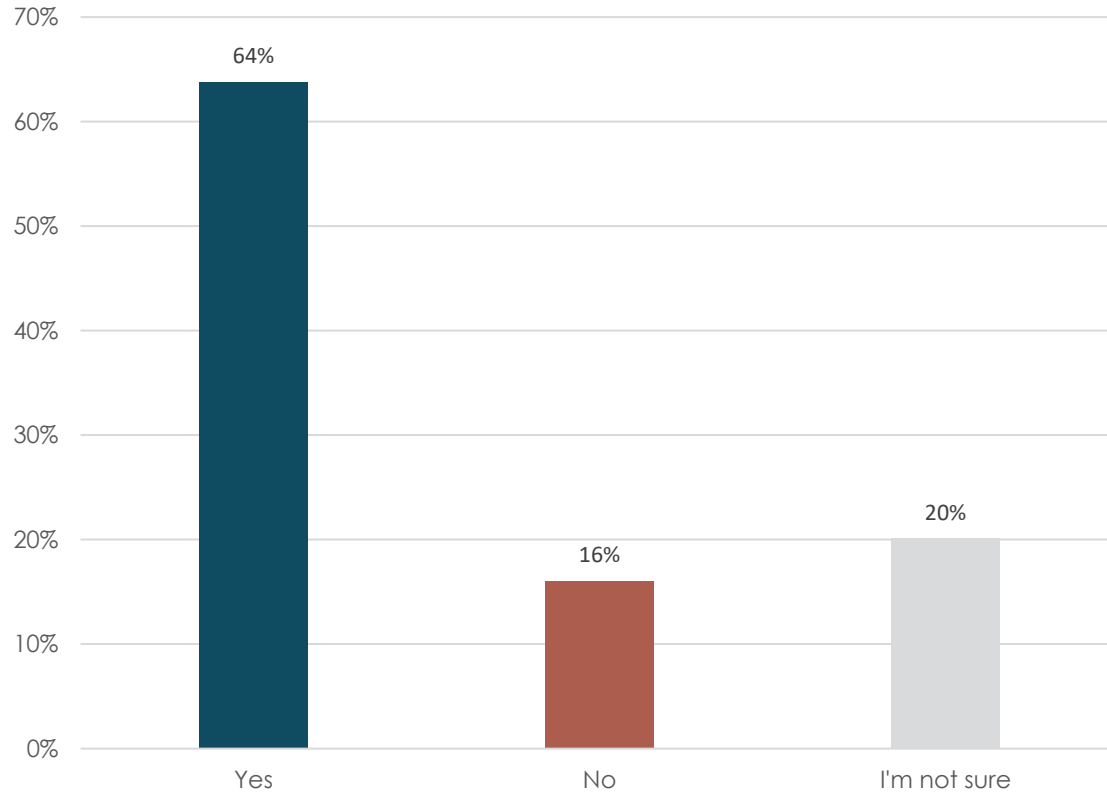
- “[VAT] considers how much profit a business makes and how much it costs to make a product. It's a more specific tax based on a company's ability to pay.”
- “Employer compensation tax may encourage high-paying businesses to move out of state. We need to keep them here, not give them reasons to leave. Or they will find work-arounds.”

# Scenario D

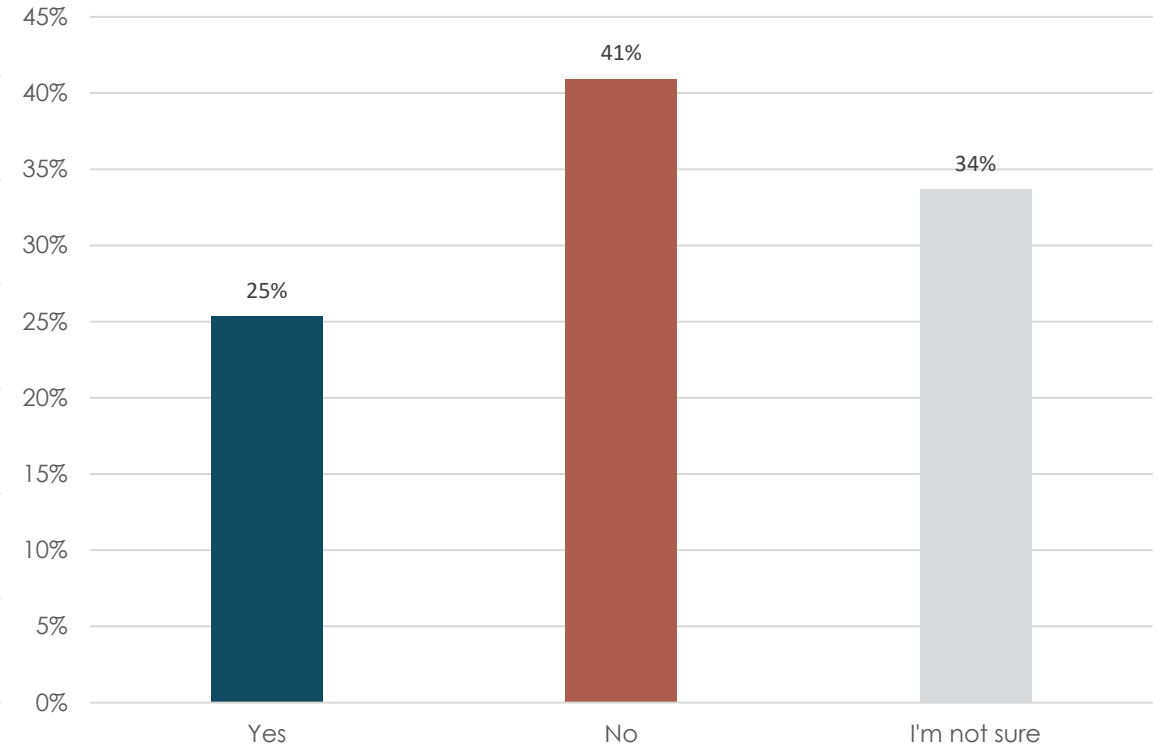
## Margins and Employer Compensation Tax

# Scenario D

Would a Margins Tax be fairer than B&O tax?



Is a reduction in Margins Tax and addition of employer compensation fairer for all?



- A Margins Tax is seen as fairer than the B&O.
- The inclusion of an employer compensation is viewed as less fair.
- There is a generally consistent view between owners and non-owners, business size, and business profitability with respect to the two questions above.

## Scenario D: Quotes

“Low-margin companies are heavily penalized by the current B&O tax, whereas high margin companies benefit. Low margins generally results in better prices for consumers.”

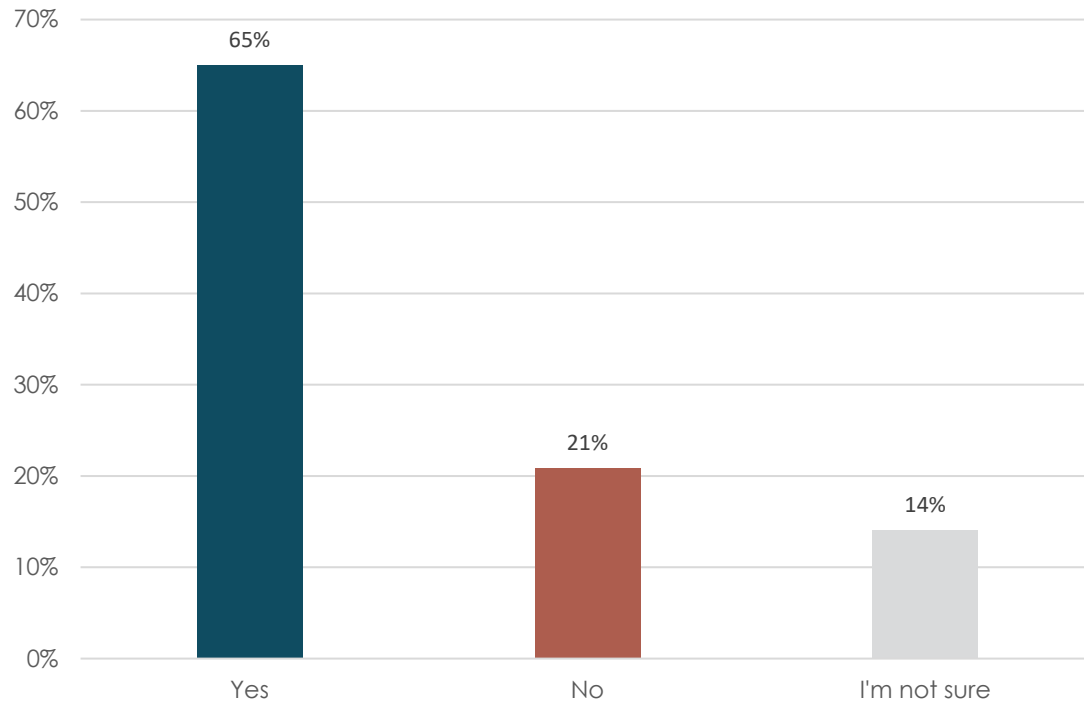


# Scenario E

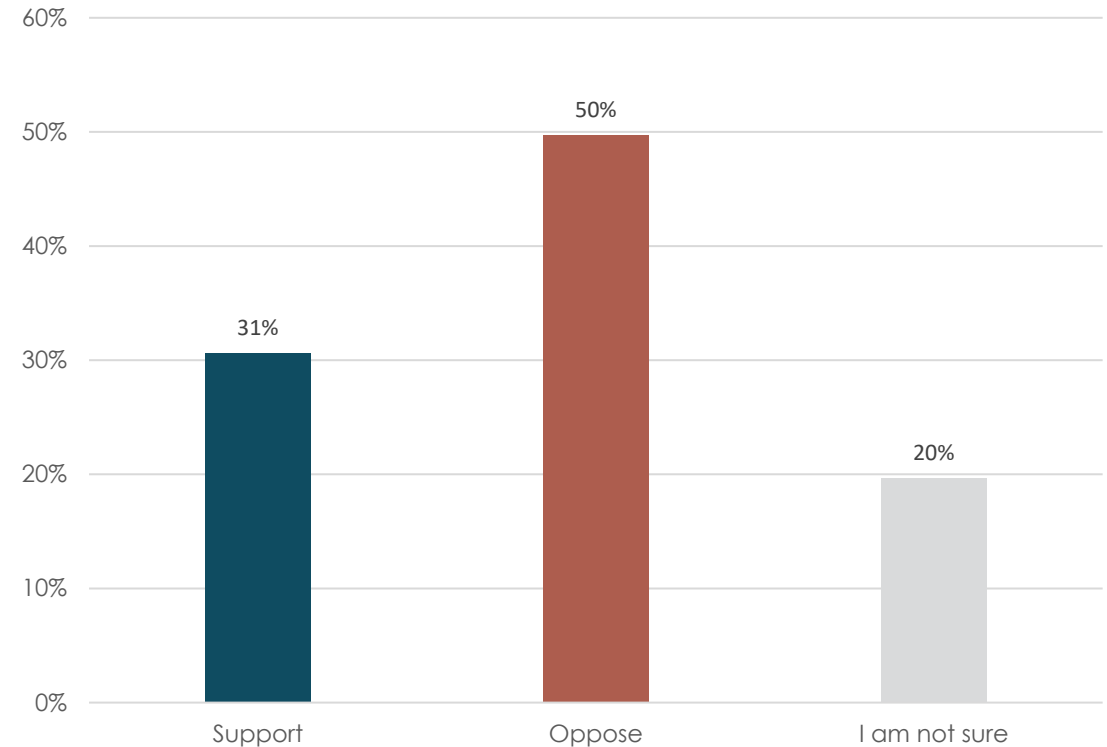
## Flat Corporate Income Net Receipts Tax

# Scenario E

Would taxing businesses based on net income be fairer than taxing them on revenue?



Overall, do you support Scenario E's approach?



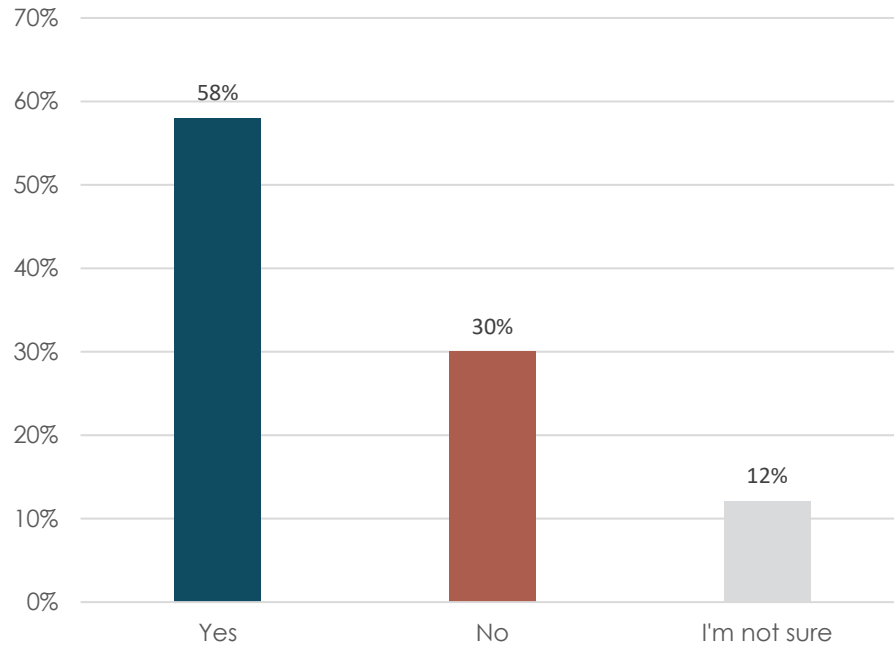
- Taxing businesses on net income is seen as fairer than taxing all revenue. Similar responses are recorded between owners and non-owners, business size, and business profitability.
- 50% of respondents do not support Scenario E's approach. Similar responses are recorded between owners and non-owners, business size, and business profitability.

# Scenario F

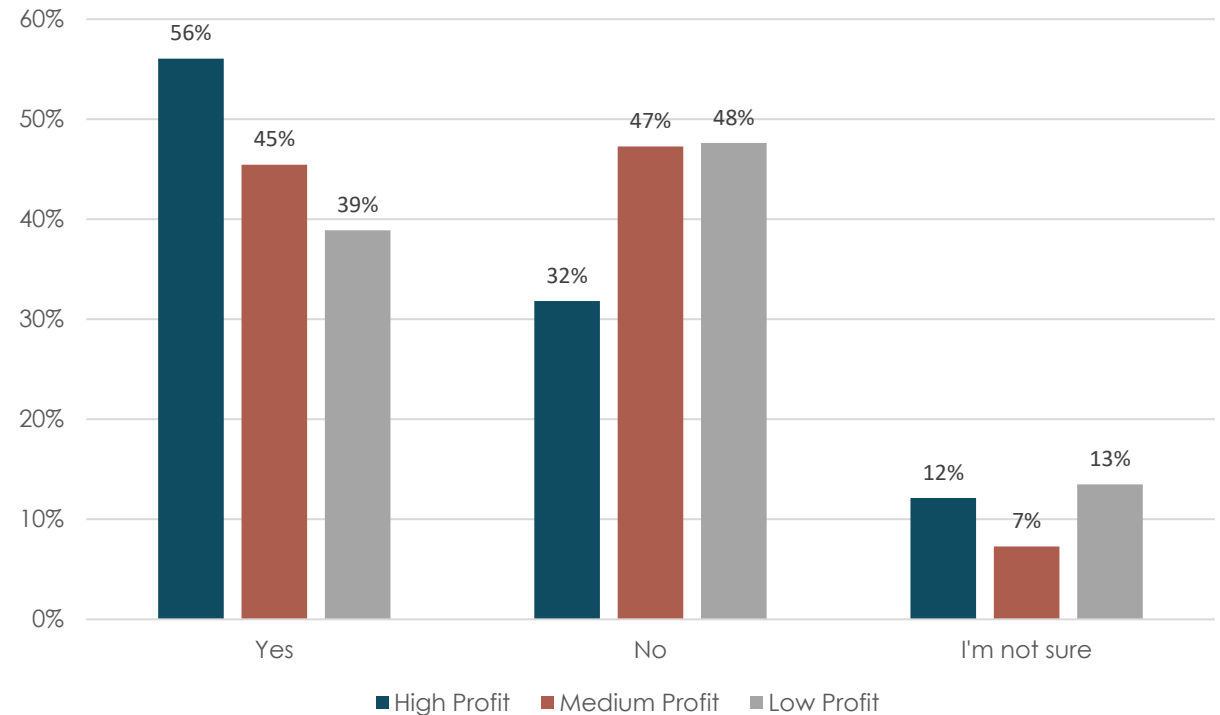
## Progressive Corporate Income Net Receipts Tax

# Scenario F

Would taxing businesses progressively based on net income be fairer than taxing all revenue?



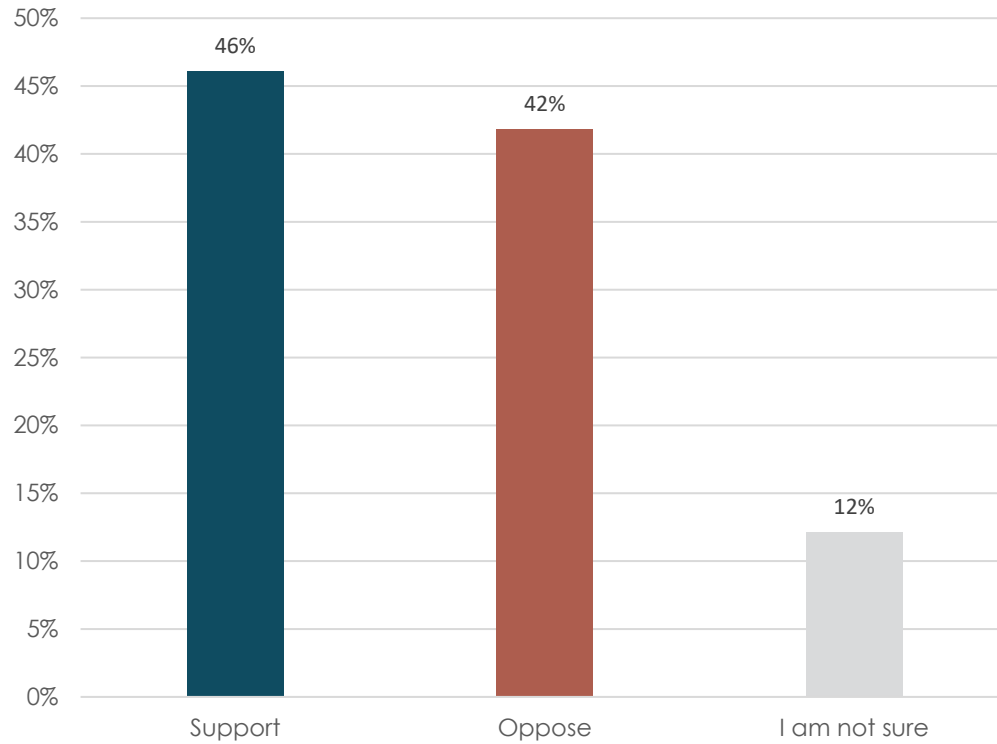
Would taxing businesses progressively based on net income be fairer than taxing all revenue?



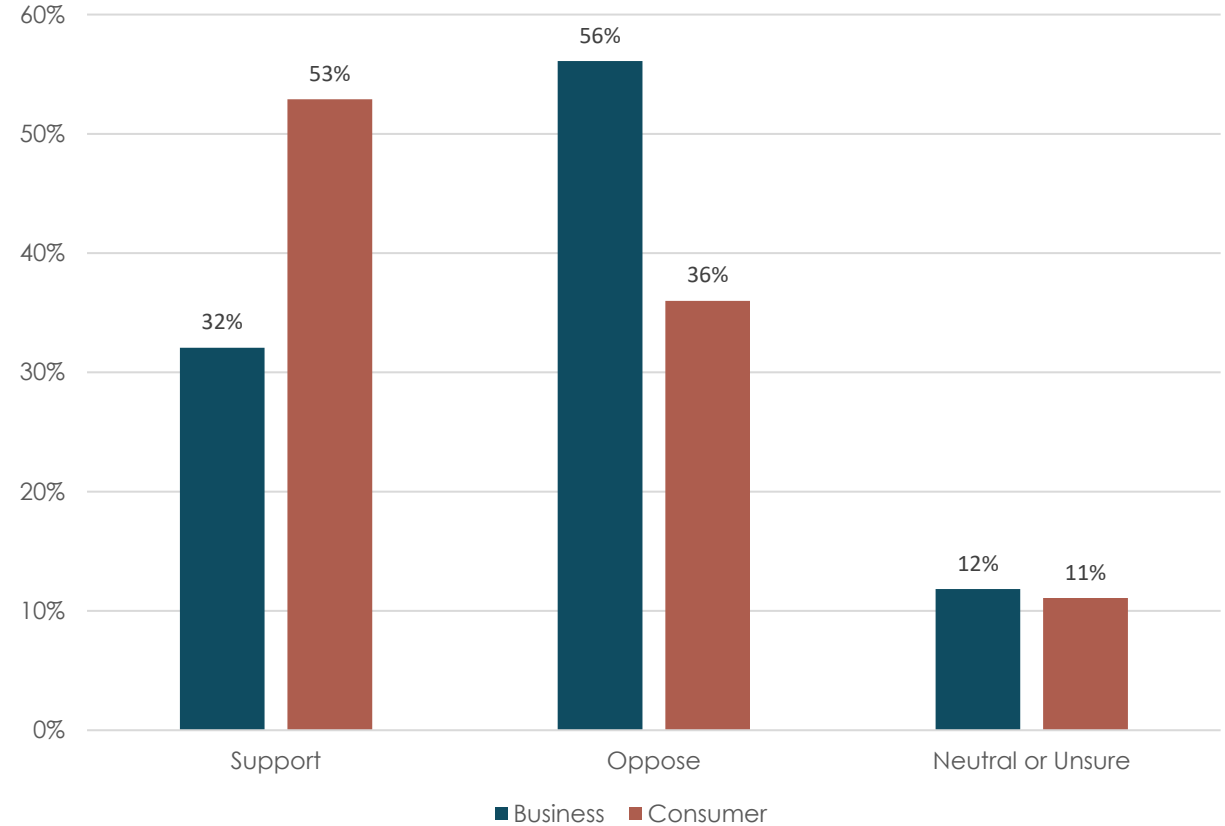
- Taxing businesses progressively on net income is seen as fairer than taxing all revenue. Business owners and non-business owners have similar responses.
- Middle and lower profitable businesses view taxing businesses progressively on net income as less fair than taxing all revenue. A similar response is seen in business size with smaller businesses also seeing it as less fair.

# Scenario F

Overall, do you support Scenario F's approach?



Overall do you support Scenario F's approach?



- Overall, most respondents support the approach in Scenario F.
- However, business owners do not support this Scenario. Whereas small firms support this Scenario, mid to large firms do not support it.

# Personal Taxes

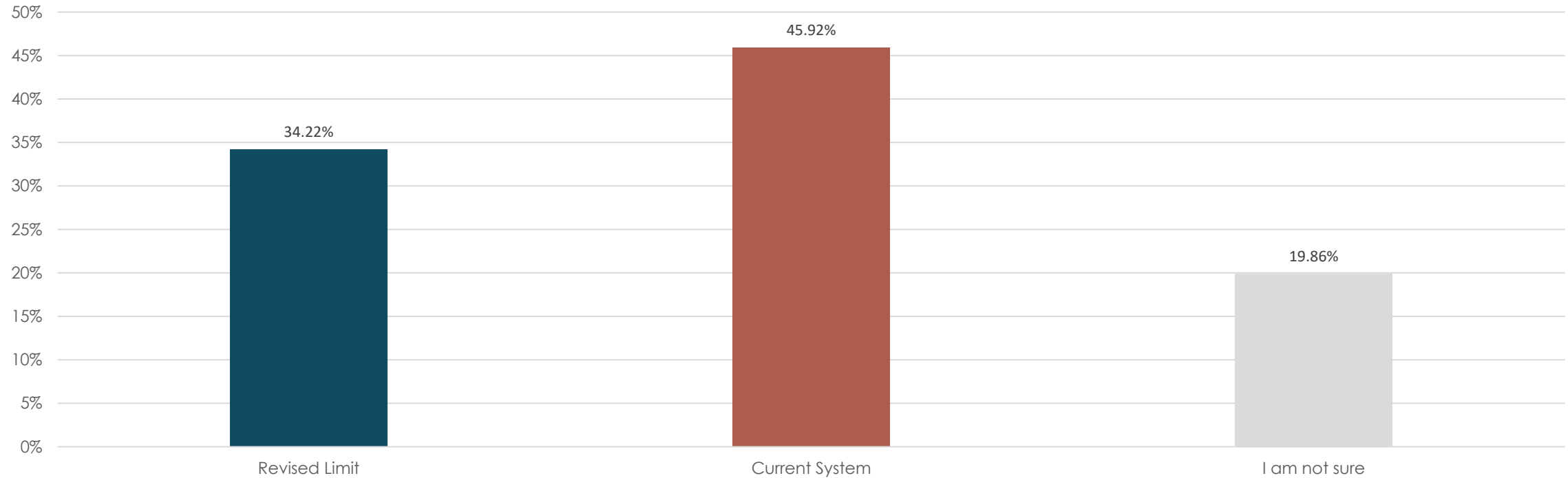


# Scenario A

## Property Tax Limit Factor

# Scenario A

Should the State change the property tax as the state grows or maintain the current system of 1% maximum growth per year? (Long Survey)



- Most respondents prefer the current property tax limit.
- Support for a revised limit is seen in respondents who are white and among respondents who are younger



## Scenario A: Quotes

"1% keeps the state in line without over-spending."

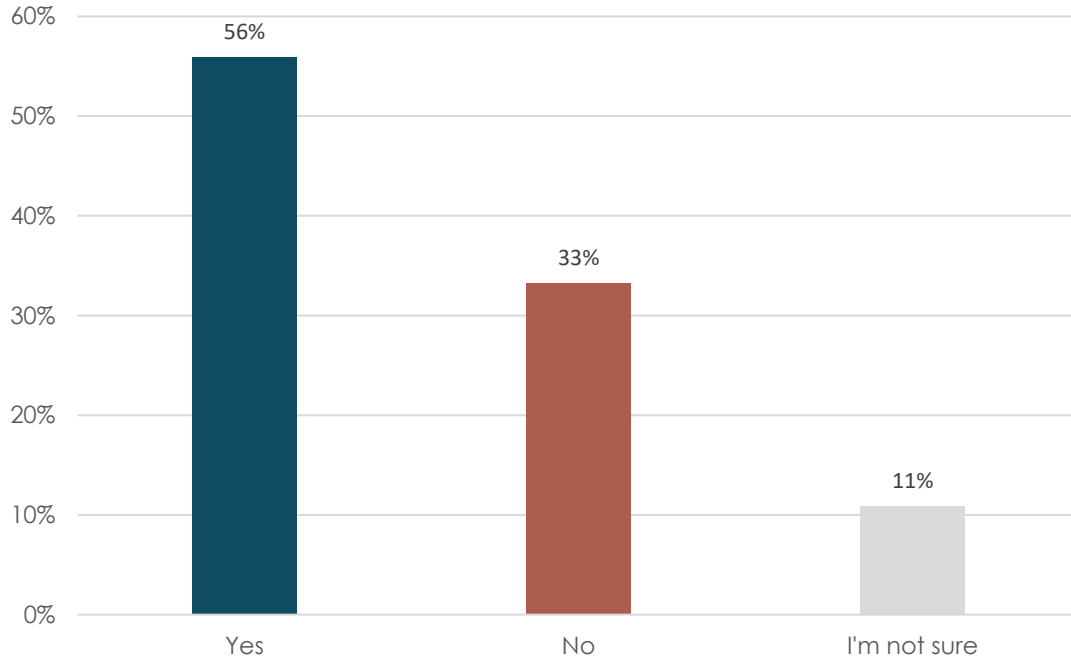
"[Revised limit would] prevent slow erosion of revenue raising capabilities."

# Scenario B

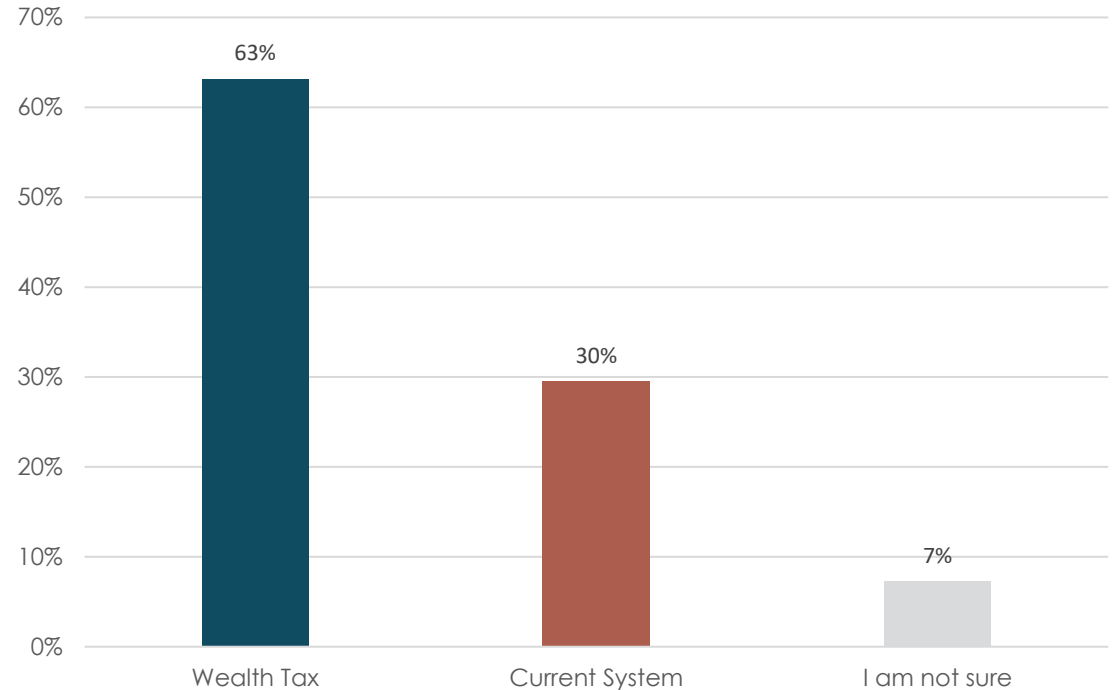
## Property Tax Exemption and Wealth Tax

# Scenario B

Should the State reduce property tax for most and make up the difference by taxing wealth?  
(Long Survey)



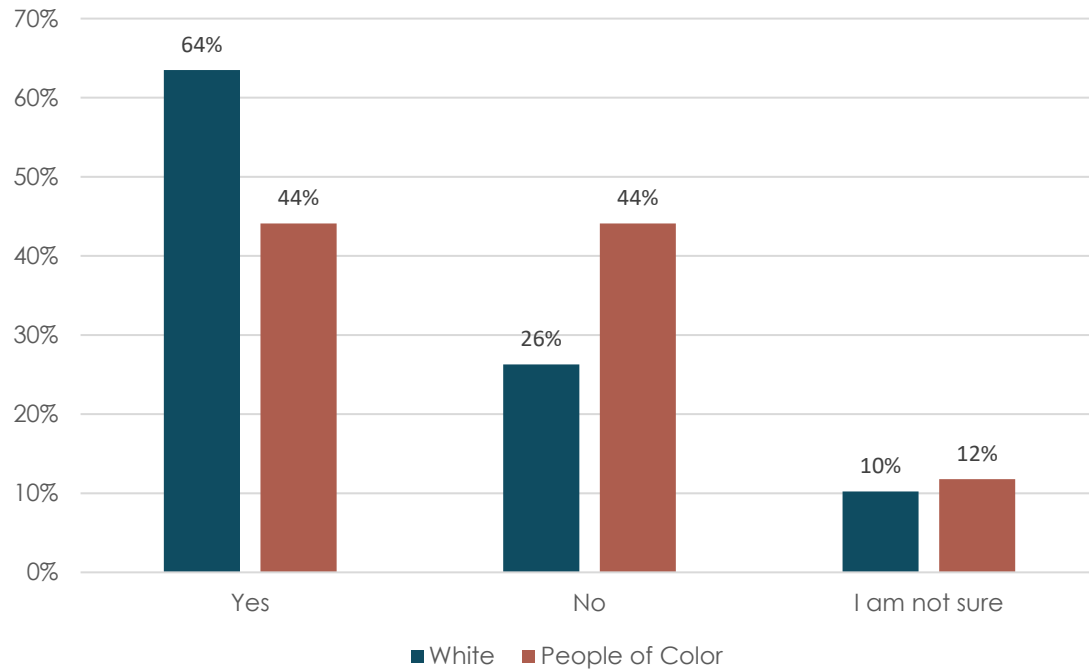
Should the State add a wealth tax and decrease the current property tax, or maintain the current property tax?  
(Short Survey)



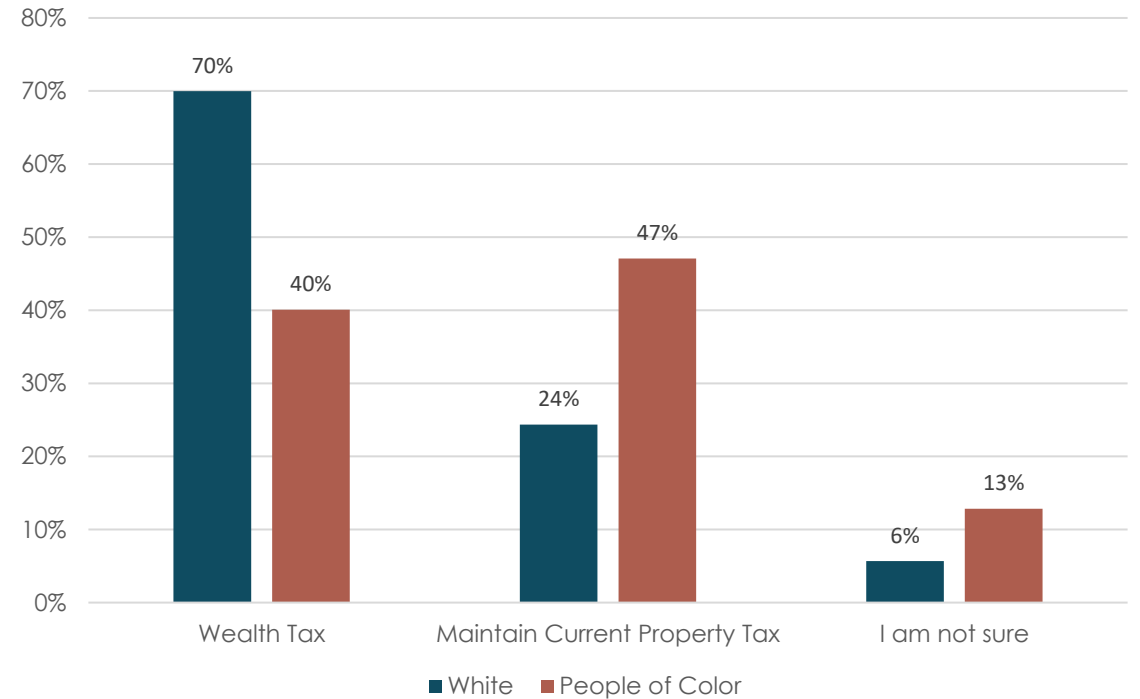
- In both the long and short surveys (similar but slightly different question design), there was support for decreasing the property tax and taxing wealth. Response rates are relatively similar with respect to age, income, and geographic region.

# Scenario B

Should the State reduce property tax for most and make up the difference by taxing wealth? (Long Survey)



Should the State add a wealth tax and decrease the current property tax, or maintain the current property tax? (Short survey)



- In both the long and short surveys, people of color respondents preferred maintaining the current property tax.

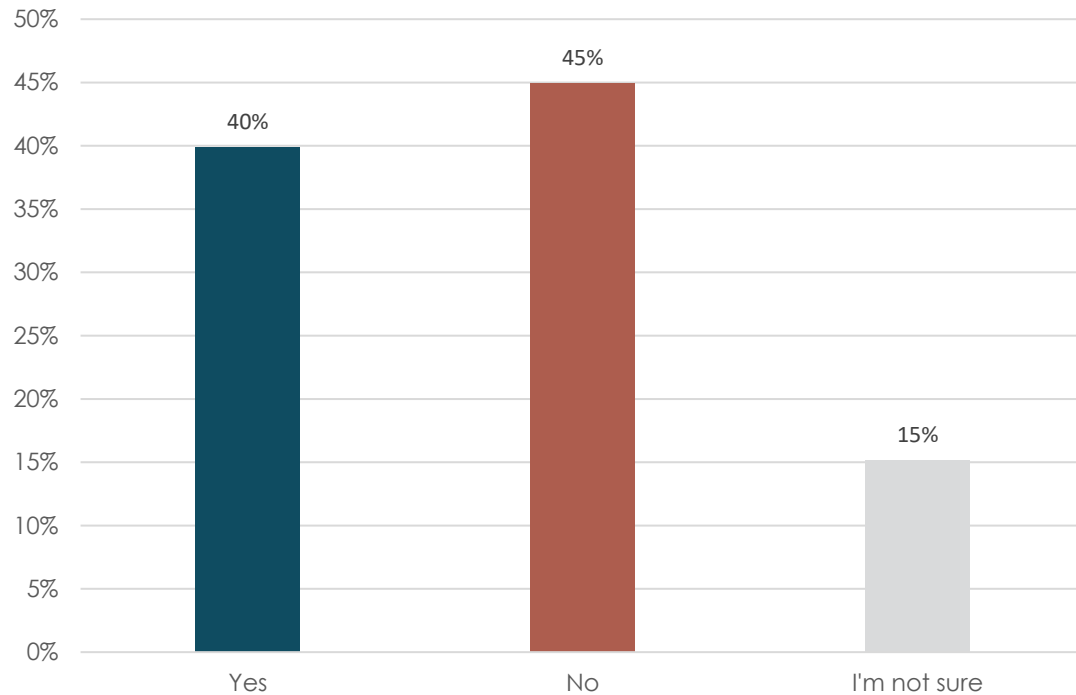
## Scenario B: Quotes

- “I am a retired homeowner on limited income whose property taxes continue to escalate annually. Billionaires can afford to pay more and should.”
- “I fear the limit could be changed. This would only apply to a few individuals who could easily circumvent this by moving out of state. I think it's wrong to target a sub-group in this way when it doesn't affect me.”

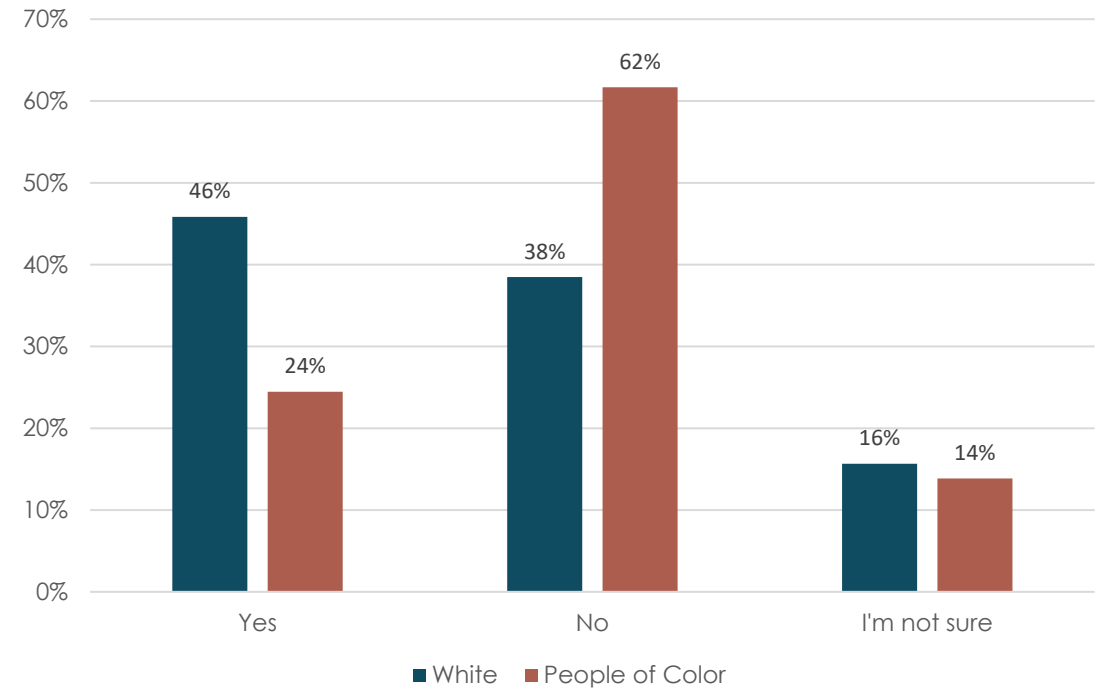
# Scenario E Flat Personal Income with Property and Sales Tax Reductions

# Scenario E

Would taxing individuals' income be fairer than solely taxing spending and home value?



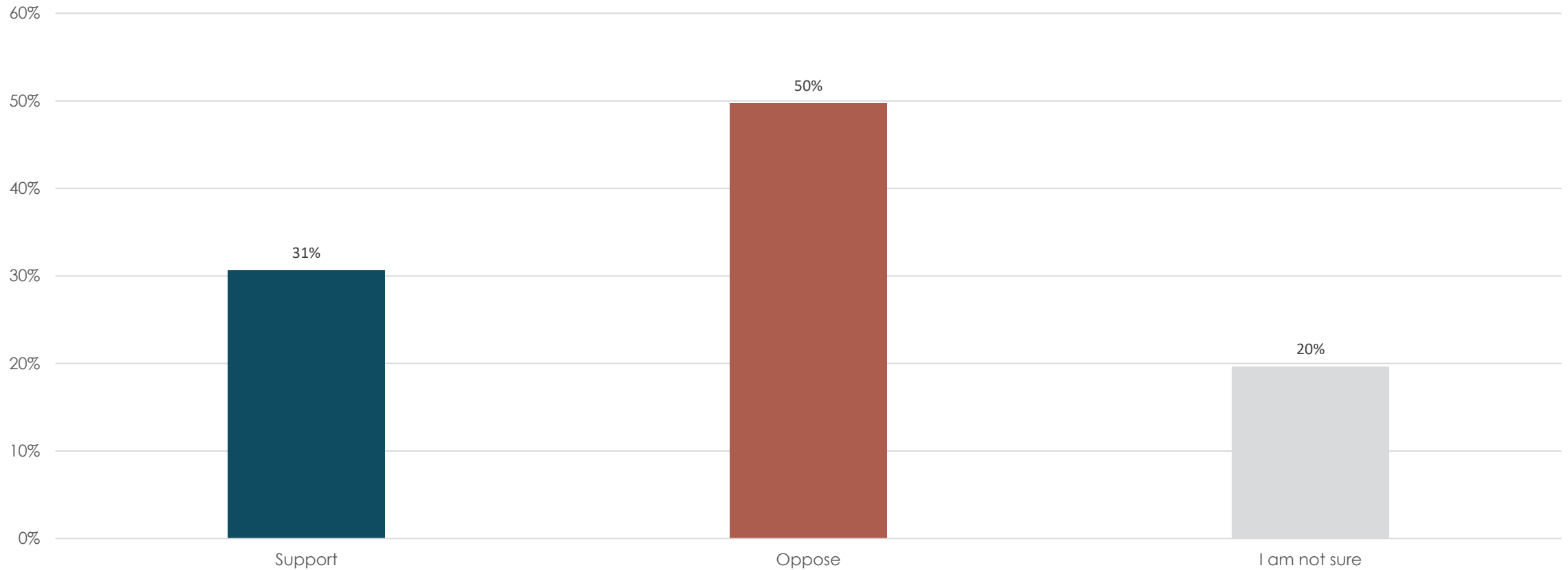
Would taxing individuals' income be fairer than solely taxing spending and home value?



- Overall, respondents did not feel that taxing income would be fairer than solely taxing retail spending and home value. Responses are relatively similar with respect to age, income, and geographic region.
- People of color respondents more felt that this Scenario would not be fairer compared to their white respondents.

# Scenario E

Overall, do you support Scenario E's approach?



- Overall, respondents did not support this Scenario. Responses rates are relatively similar with respect to race, age, income, and geographic region.



## Scenario E: Quotes

- “One competitive advantage WA has is not having a state income tax, and we should keep it that way!”
- “[A flat income tax is] Less regressive, but a graduated income tax would be better.”

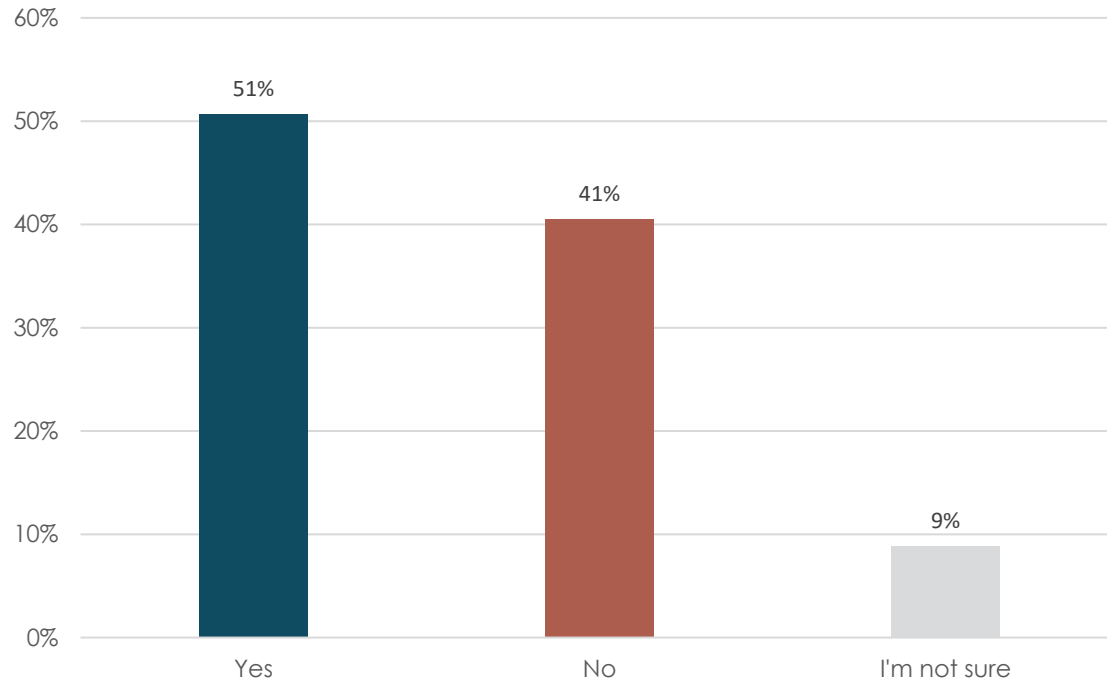


# Scenario F

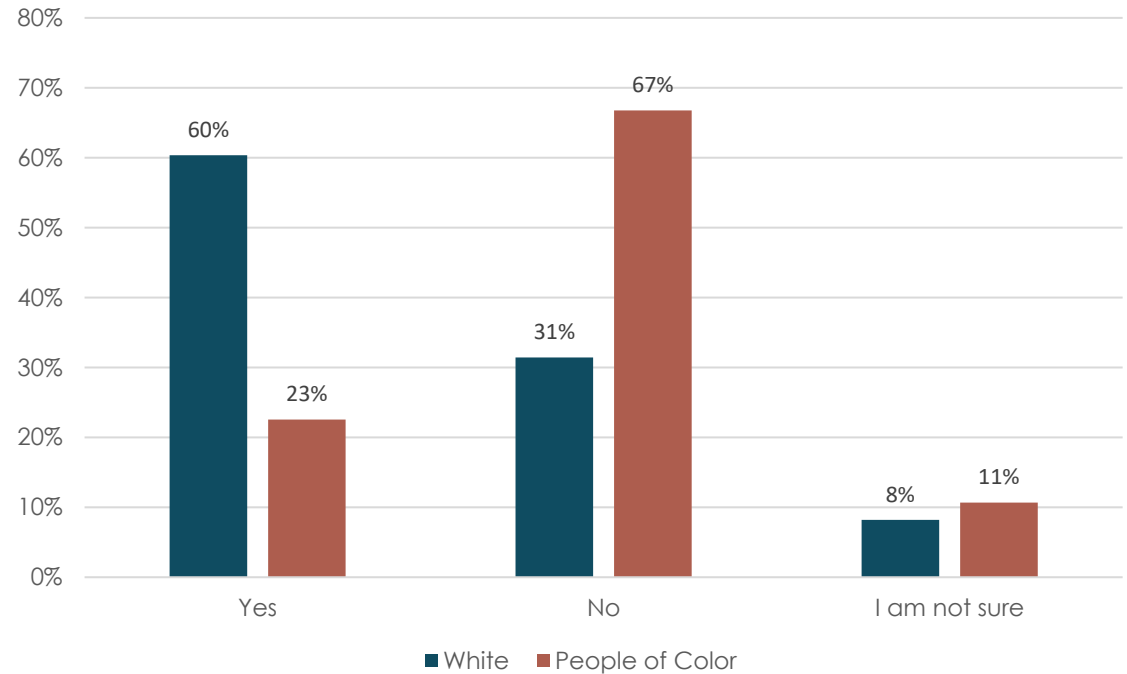
## Progressive Personal Income with Property and Sales Tax Reductions

# Scenario F

Would taxing individuals progressively based on income be fairer than solely taxing on spending and home value?



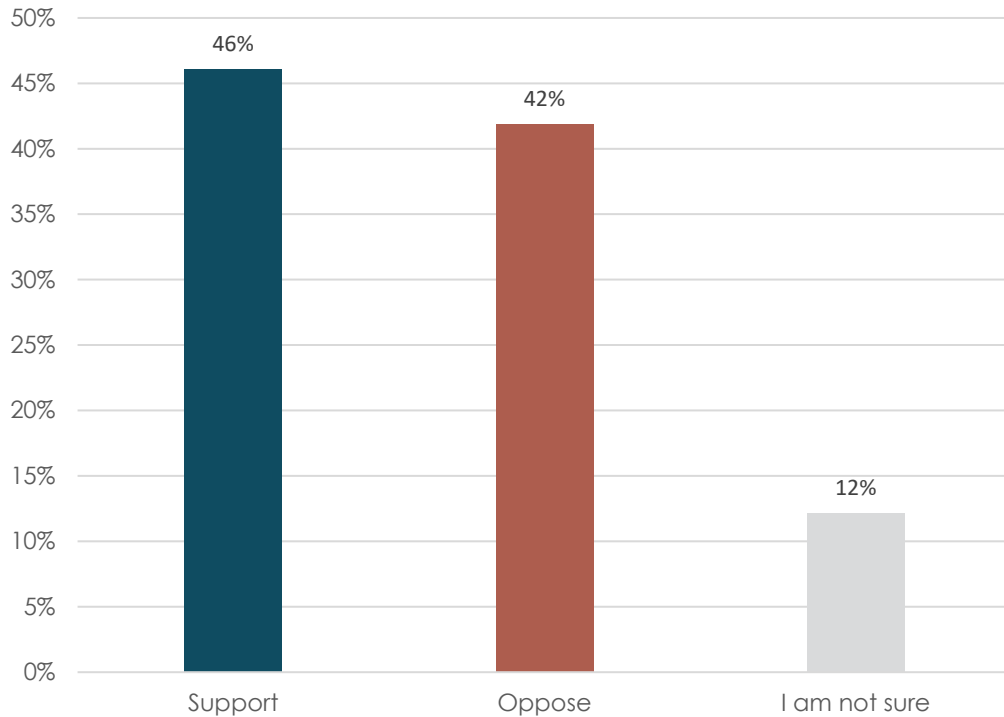
Would taxing individuals progressively based on income be fairer than solely taxing on spending and home value?



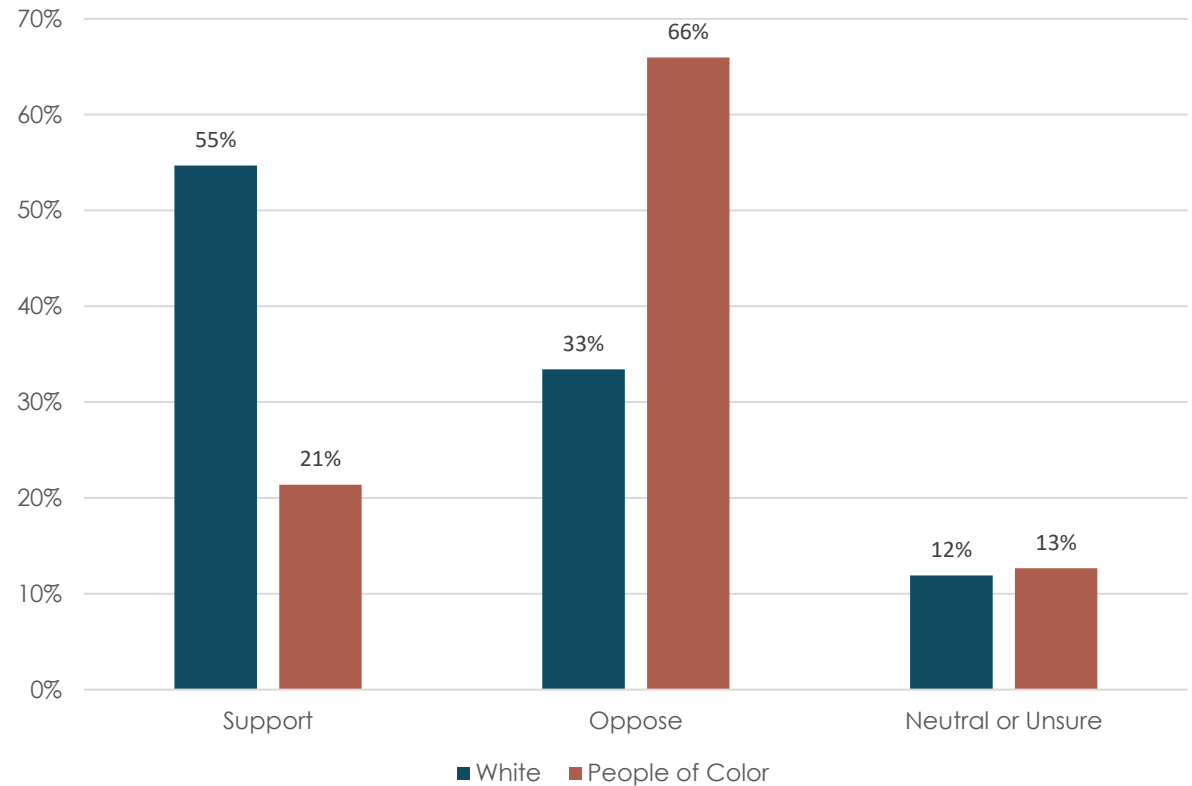
- Just over 50% of respondents think progressive income taxation is a fairer approach. Responses are relatively similar with respect to age, income, and geographic region.
- People of color respondents do not think progressive income taxation is a fairer approach.

# Scenario F

Overall, do you support Scenario F's approach?



Overall, do you support Scenario F's approach?



- Just over 45% of respondents think progressive income taxation is a fairer approach. Young adults and seniors are slightly more enthusiastic about the progressive PIT and Scenario E than are middle-aged adults. The Puget sound region is slightly more supportive of the progressive PIT and Scenario F than other regions are.
- People of color respondents oppose Scenario F, while over half of white respondents support the scenario.

## Scenario F: Quotes

- “The unfairness of the current system has a disproportionate negative impact on Black, Indigenous and people of color. A progressive tax system is one way to reduce this impact.”
- “I don’t trust the sales tax or property taxes will go down for my family.”

# Qualitative Analysis

- Analyzed over 15,000 comments
  - Categorized into 39 possible themes
- Translated any in-language comments
- Presentation captures top themes per survey question

| Theme 2                    | Code # | Sub-Theme  |
|----------------------------|--------|--|
| Concerns from participants | 1      | Economic risks, discouragement, may leave WA                             |
| Concerns from participants | 12     | Progressivity/rich people and profitable businesses pay their fair share |
| Concerns from participants | 13     | Relief for people on fixed incomes and low-income people                 |
| Concerns from participants | 14     | Relief for low-margin and <u>small</u> businesses                        |
| Concerns from participants | 15     | Economic development, attracting businesses of all sizes                 |
| Concerns from participants | 16     | Simple for taxpayers to understand and pay the tax                       |
| Concerns from participants | 17     | Support for stability in revenue for government services and programs    |
| Concerns from participants | 20     | Racial/social justice  |
| Concerns from participants | 21     | Consistency  |
| Concerns from participants | 22     | Constitutional possibilities   |
| Concerns from participants | 23     | Alignment with border states   |
| Concerns from participants | 37     | Generally like   |
| Concerns from participants | 34     | Over burdening those who   |
| Concerns from participants | 35     | Impacts to those in poverty or BIPOC communities                         |
| Concerns from participants | 36     | Generally dislike  |
| Out of Bounds              | 29     | Carbon tax   |
| Out of Bounds              | 30     | More revenue   |
| Other                      | 31     | Other  |
|                            | 39     | Note sure or need more information                                       |

# Qualitative Analysis: What Did We Learn?

Overall, the survey comments yielded very similar themes as compared to the comments during live engagement (tax town halls, meetings, etc.).

However, some new themes emerged as well...

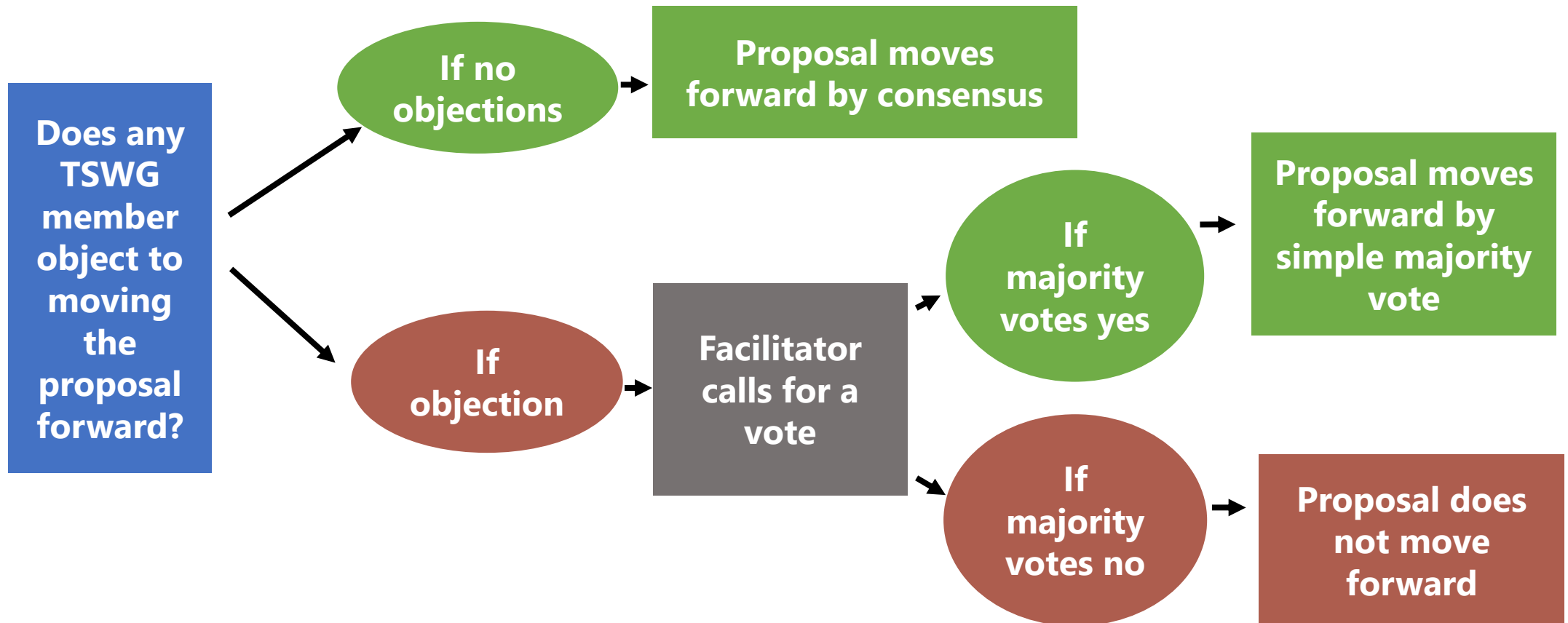
| Topic                                     | New Key Theme from Survey Respondents<br>(different from live engagement)  |
|---|--|
| Property Tax Limit Factor<br>(Scenario A) | Support for the existing 1% limit factor since it is important for government to reducing spending before receiving more money.  |
| Value Added Tax (Scenario C)              | There was greater support for a VAT from survey respondents as compared to the live outreach. The survey respondents that supported a VAT cited the reasons of relief for small businesses and large businesses paying more based on their capacity. |
| Margins Tax<br>(Scenario D)               | Concerns that large businesses could find loopholes to paying a margins tax.   |
| Flat Corporate Income Tax<br>(Scenario E) | Support for a flat corporate income tax as a way of providing relief for low-margin and small businesses   |
| Income Taxes (Scenarios E&F)              | Concerns over the constitutionality of an income tax in Washington State.  |

# **Overview of TSWG Decision-Making**



# Proposed Decision-Making Process - March

Which policy concepts should move forward for discussion?



# **Thematic Summary of Conversations with TSWG Members**

# Conversations with TSWG Members

**Round 1:** Based on public engagement, which taxes do you want to consider further?

January 2022

8 of the 9 voting members and all 3 non-voting members

**Round 2:** Given your interest in tax reduction, what taxes would you consider to pay for that reduction?

Early March 2022

7 of the 9 voting members and 2 of the 3 non-voting members

Today's meeting materials include the full thematic summary

# Round 1 Outcomes: Business Taxes

|   | Replacement or modification to business & occupation tax (B&O) | Margins tax                          | Value added tax (VAT)                | Employer compensation tax | Corporate income tax (CIT)           |
|---|--|--------------------------------------|--------------------------------------|---------------------------|--------------------------------------|
| # of members interested in or open to the approach  | 11<br><i>(8 voting, 3 non-voting)</i>                          | 9<br><i>(7 voting, 2 non-voting)</i> |                                      |                           | 1<br><i>(voting)</i>                 |
| # of members opposed and/or feel it is not feasible |  |                                      | 6<br><i>(4 voting, 2 non-voting)</i> | 1<br><i>(voting)</i>      | 7<br><i>(5 voting, 2 non-voting)</i> |

# Round 1 Themes: Business Taxes

- Modification or replacement to the **business and occupation (B&O) tax**
  - 11 members expressed interest
  - None were opposed
- **Margins tax** or similar model in place of or to modify B&O
  - 9 members mentioned margins tax and all expressed interest or openness
  - None were opposed

# Round 1 Outcomes: Personal Taxes

|   | Modification to property tax limit factor | Primary residence property tax exemption | Modification to sales tax            | Wealth tax                           | Personal income tax (PIT)            |
|---|---|--|--------------------------------------|--------------------------------------|--------------------------------------|
| # of members interested in or open to the approach            | 5<br><i>(4 voting, 1 non-voting)</i>      | 8<br><i>(6 voting, 2 non-voting)</i>     | 2<br><i>(1 voting, 1 non-voting)</i> | 4<br><i>(3 voting, 1 non-voting)</i> | 4<br><i>(all voting)</i>             |
| # of members noted opposition and/or noted it is not feasible | 2<br><i>(both voting)</i>                 | 1<br><i>(non-voting)</i>                 | 1<br><i>(voting)</i>                 | 3<br><i>(2 voting, 1 non-voting)</i> | 6<br><i>(4 voting, 2 non-voting)</i> |

# Round 1 Themes: Personal Taxes

- **No clear agreement** about changes to personal taxes
- Modification of the **property tax**
  - 8 members initially expressed interest in or openness to an exemption. Some other members mentioned property tax rate reductions, credit, and/or cap
  - One was opposed
- **No agreement about how to pay for reductions** in order to maintain the revenue neutrality noted within the proviso

# Round 2 Outcomes: Personal Taxes

|  | 1. Tax Reduction Options                 |                                      |  |  | 2. Offsets                           |   |                                      |
|--|--|--------------------------------------|--|--|--------------------------------------|---|--------------------------------------|
|  | Primary residence property tax exemption | Exemption for renters                | Expansion of Working Families Tax Credit | No reductions in revenue/<br>expansion in spending | Personal income tax                  | Modification of property tax limit factor | Wealth tax                           |
| # of members interested in or open to the approach | 6<br><i>(all voting)</i>                 | 6<br><i>(all voting)</i>             | 5<br><i>(all voting)</i>                 | 3<br><i>(1 voting, 2 non-voting)</i>               | 5<br><i>(all voting)</i>             | 6<br><i>(5 voting, 1 non-voting)</i>      | 7<br><i>(6 voting, 1 non-voting)</i> |
| # of members opposed to the approach               | 3<br><i>(1 voting, 2 non-voting)</i>     | 3<br><i>(1 voting, 2 non-voting)</i> | 1<br><i>(voting)</i>                     |  | 3<br><i>(1 voting, 2 non-voting)</i> | 3<br><i>(2 voting, 1 non-voting)</i>      | 2<br><i>(1 voting, 1 non-voting)</i> |



# Round 2 Themes

- More support than opposition for continuing to explore various options for tax reductions and additional revenue to pay for those reductions. But no unanimous agreement.
- A few members expressed concerns about any taxes that would require additional revenue in order to maintain revenue neutrality overall.



# Break (10 minutes)

If you would like to provide public comment, email [info@taxworkgroup.org](mailto:info@taxworkgroup.org) with your name and organization by 3:20 p.m.

# Discuss Policy Proposals

# Anonymous Voting Instructions

## Instructions for TSWG voting members only:

- Click the link in the chat  
or
- Go to [menti.com](https://menti.com) and enter the code (in the chat)

Please do **not** share the link or code with anyone

*menti.com*




Please enter the code

*See code in Zoom chat*

Submit

# Anonymous Voting Instructions

 Mentimeter

Practice Question:  
are you able to vote  
in this poll?

Yes

No

**Submit**

Once you have entered the poll,  
please vote in the practice question

# Confirming the “Nos”

Based on interviews, the following five tax policy concepts **lacked support** to move forward:

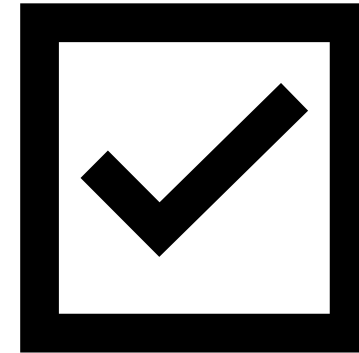
- Value Added Tax
- Employer Compensation Tax
- Flat Corporate Income Tax
- Progressive Personal Income Tax
- Progressive Corporate Income Tax



**Any objection to taking off the table?**

# Confirming the “Yes”

Based on interviews, there was willingness to consider or discuss **replacing** the B&O tax with a **margins tax**.



**Any objection to moving this tax policy concept forward for discussion?**

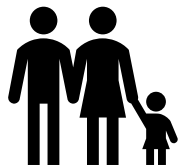
# Options for Tax Reductions

Which forms of tax reduction might the TSWG want to move forward as policy concepts for further discussion/analysis?



- Primary residence property tax exemption.
  - And if so, perhaps a renters' credit.

*Some TSWG members also suggested property tax rate reductions, caps, and/or credits.*



- Expansion of Working Families Tax Credit



# Consistency with Revenue Neutrality

If the TSWG is interested in these types of tax reductions...

- Primary residence property tax exemption.
  - And if so, a renters' credit.
- Expansion of Working Family Tax Credit.

Then reconsider these offsets that had some support from the TSWG...

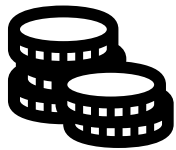
- Flat rate personal income tax
- Wealth tax
- Other

# Options for Revenue

Which revenue options would the TSWG like to move forward for further discussion/analysis?



- Flat rate personal income tax

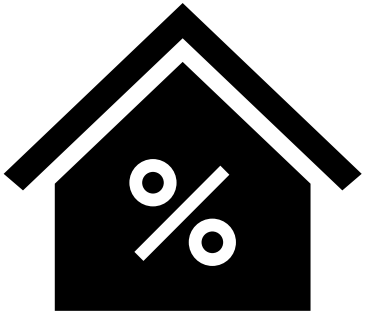


- Wealth tax

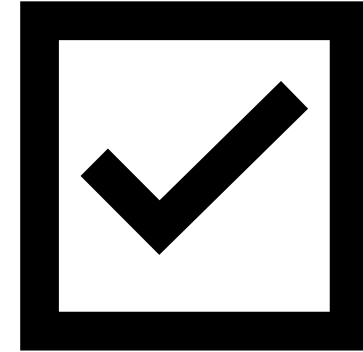


- Other

# Additional Policy for Consideration



Revise the state property tax limit factor to be based on population and inflation



**Any objection to moving this tax policy concept forward for discussion?**

# Specificity Needed for Policy Proposals

Department of Revenue

# Decisions needed in May

- ▶ Tax policies DOR should develop for potential legislation in the 2023 Legislative Session
  - Individual
  - Business
- ▶ Major features or assumptions for each tax policy
- ▶ Deliverables required in the fall

# Individual Policy Reductions

## ▶ Primary Residence Property Tax Exemption

- Exemption amount?
- Shift or no shift?
- Exemption for Part 1 and Part 2 of the state levy?
- State only or local levies too?
- Definition of residential property?
- Note: Based on Washington Supreme Court case law, it is likely that proposed legislation would also need to include a constitutional amendment.

## ▶ Working Families Tax Credit Expansion

- Increase who is eligible?
- Increase refund payout amounts?

# Individual Policy Offsets

## ▶ Wealth Tax

- Modeled after the policy in HB 1406 (2021)?
- Threshold for taxable worldwide wealth of \$1 billion or lower?

## ▶ Personal Income Tax

- Flat rate or other rate structure?
- Same definitions and filing threshold as federal?
- What credits should be provided – B&O credit, capital gains tax credit, out-of-state credit?
- Note: Based on Washington Supreme Court case law, It is likely that proposed legislation would also need to include a constitutional amendment.

# Other Policy Option

- ▶ Change the 1% Property Tax Limit Factor based on population and inflation
  - What index should be used to adjust for inflation?
  - Should we assume a maximum percent increase that cannot be exceeded?
  - Should we assume a minimum percent decrease so that it does not go negative?
  - State only or local levies too?



# Business Tax Policy

Replace the B&O Tax with a Gross Margins Tax?

OR

Modify the B&O Tax?

# Replace B&O Tax with a Gross Margins Tax

- ▶ Model after another state?
- ▶ Cost of goods sold (COGS) and wages definitions same as federal?
- ▶ Does this replace public utility tax too?
- ▶ Rates:
  - Flat or graduated?
  - Single rate or different rates by industry?
  - Lower rate for retailers?
- ▶ Apportionment: single-factor or other?
- ▶ Nexus standards?
- ▶ Consolidated filing?

# Modify the B&O Tax

*If TSWG members expressed interest....*

## ▶ Rates and surcharges:

- ▶ Keep preferential rates?
- ▶ Keep surcharges?

## ▶ Tax preferences:

- ▶ Keep current deductions, credits, and exemptions?
- ▶ Modify the filing threshold and small business credit level?

# Timeline and deliverables

- Decisions needed from **TSWG** on *tax concepts still under consideration* during March 30 TSWG meeting
- Decisions needed from **TSWG** on *tax policies and key features and assumptions* during May 25 TSWG meeting
- *Preliminary legislative proposal and modeling* by **DOR** for September TSWG meeting
- *Final bill language and fiscal note* by **DOR** for December TSWG meeting

# Public Comment Period

Comments can be up to 3 minutes long

# Wrap Up and Next Steps

# Proposed 2022 TSWG Timeline

