

2024

LANGUAGE ACCESS PLAN FOR TAXPAYERS WITH LIMITED ENGLISH PROFICIENCY



The North Carolina Department of Revenue is a cabinet-level executive agency charged with administering tax laws and collecting taxes on behalf of the people of the State. The Secretary of Revenue is appointed by the Governor.

Mission Statement

To fund public services benefiting the people of North Carolina, we administer the tax laws and collect the taxes due in an impartial, consistent, secure, and efficient manner.

Vision

Together, we are a SMART organization because we:

- S**afeguard customer information
- M**aintain a knowledgeable workforce
- A**chieve a high level of understanding and compliance
- R**espond with accurate information through innovative services
- T**reat our customers fairly

Values

The agency has a set of core values that form a code of conduct we all share. The values are built around the acronym, PAIR.

- P**rofessionalism
- A**ccountability
- I**ntegrity
- R**espect

GOALS

- Solidify key performance indicators to improve and monitor service delivery quality.
- Improve safety and security.
- Improve internal communications, engagement and agency culture.
- Implement a comprehensive knowledge management capability.
- Improve IT systems.
- Continue commitment to equity, accessibility, and EEO principles.
- Prioritize evidence-based decision making.

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Key Terms

Limited English Proficiency (LEP): Individuals who do not speak English as their primary language and who have a limited ability to read, speak, write, or understand English. These individuals require language access services to ensure proper understanding of information.

Individuals Who Use Languages Other than English (LOTE): Individuals who read, speak, write, or understand a language other than English while still maintaining proficiency in English. These individuals may not need additional language access services.

Language Access: The process of ensuring that individuals who use LOTE or LEP have access to important documents and services in a language they can understand, either through interpretation or translation services.

Language Access Plan (LAP): A management document and roadmap that outlines the tasks and priorities to be implemented to ensure NCDOR will meet compliance standards set forth in the proposed policy.

Meaningful Language Access: The ability to receive information and to participate in and benefit from public services offered by NCDOR.

Notice to the Public: Provide for notice of free language assistance services and points of contact for additional information, translated into the top five to ten languages encountered.

Outreach to LEP Communities: Describes collaboration or engagement with LEP communities and other external stakeholders to assess the effectiveness of its language services; describe media and digital strategies to communities that are LEP in coordination with their Office of Public Affairs; and how communities that are LEP can support agency efforts to provide language services.

Digital Language Access: The ability for individuals to obtain and utilize language-related information, services, and resources through digital platforms such as websites, apps, and online tools.

Language Access Lead: Staff member who directs NCDOR initiatives for language access across NCDOR's institutions, programs, and resources. This lead will assume responsibility for a staff of Language Access Liaisons to implement language access across NCDOR.

Language Access Liaisons: Staff that support Language Access Lead to coordinate and implement language access across NCDOR.

Interpretation: The act of listening to a communication in one language (source language) and orally converting it to another language (target language) while retaining the same meaning.

Translation: The replacement of written text from one language (source language) into an equivalent written text in another language (target language).

Important documents: Public-facing written materials in any format created, issued, or made available on any platform to inform and communicate with the public.

Section 1: Introduction and Background

1.1 NCDOR Overview

The North Carolina Department of Revenue (DOR) is a cabinet-level executive agency charged with administering tax laws and collecting taxes on behalf of the people of the State. The Department's mission is to fund public services benefiting the people of North Carolina by administering the tax laws and collecting the taxes due in an impartial, consistent, secure, and efficient manner. The Department collects taxes for over 20 different tax types, including individual income, corporate income, sales and use, motor fuel, alcoholic beverage, and tobacco taxes. The DOR collected over \$44 billion in revenue during Fiscal Year 2022-2023. The agency has over 1,400 positions and 13 offices across North Carolina which includes the main Revenue Building in Raleigh and 12 remote locations. [NCDOR 2022 Annual Report](#)

1.2 Authority and Purpose

Purpose and Goals

This plan aims to provide staff with guidance, resources, and a formal agency process for interacting with taxpayers who speak LOTE or are LEP. Furthermore, this initiative aims to provide all taxpayers with meaningful access to services and programs related to NC taxes. Additionally, this language access plan strives to align NCDOR with Title VI of the 1964 Civil Rights Act and other pertinent federal and state laws, regulations, and best practices.

Authority

NCDOR will create a language access governance policy to provide a framework for the language access plan. Currently no state legislation addresses language access, so the policy will be heavily influenced by the best practices used by similar state agencies.

Highlighting the importance of language access, the U.S. Department of Justice issued a Policy Guidance Document titled "Enforcement of Title VI of the Civil Rights Act of 1964 - National Origin Discrimination Against Persons With Limited English Proficiency" on August 16, 2000.

On April 8, 2024, Attorney General Merrick B. Garland signed a final rule under Title II of the Americans with Disabilities Act (ADA) requiring state government agencies to meet the standards of Web Content Accessibility Guidelines (WCAG) 2.1, Level AA.

This language access plan further underscores NCDOR's commitment to providing equitable services to all individuals, irrespective of their language proficiency. The DOJ guidance document provides a useful resource for NCDOR to develop its own language access plan, ensuring LEP individuals have equal access to information, communication, and participation in all NCDOR programs.

Language Access Plan

1.3 NCDOR Guiding Principles

Title VI of the Civil Rights Act of 1964 (Title VI), outlined in 42 U.S.C. § 2000d explicitly prohibits discrimination on the basis of race, color, or national origin. In furtherance of these legal provisions, NCDOR will continue to ensure its services are generally accessible and understandable to all individuals, regardless of their native language.

Moreover, Executive Order 13166, issued on August 11, 2000, titled “Improving Access to Services for Persons with Limited English Proficiency,” mandates that each federal agency providing financial assistance to recipients must develop guidance regarding their obligations under Title VI to ensure meaningful access to Limited English Proficient (LEP) individuals. This Executive Order recognizes the specific challenges faced by LEP individuals and emphasizes the need for proactive measures to ensure that they can fully participate in NCDOR’s programs and services. This language access plan (1) provides a framework for timely and reasonable language assistance to LEP taxpayers, (2) contributes to overall tax compliance, and (3) increases opportunities for the education and well-being of limited English proficient taxpayers to ensure they have access to programs and services offered by the Department.

Additionally, The North Carolina Department of Revenue has developed a Public Participation Plan as directed by Executive Order No. 246, signed by Governor Cooper on January 7, 2022. The plan includes best practices for community engagement, meaningful dialogue, and efficient mechanisms to receive and incorporate public input into agency decision-making.

NCDOR is committed to:

Implementing a comprehensive language access plan and taking concrete steps towards meeting the administrative and language service standards outlined in this language access plan.

Serving all individuals who speak a language other than English and providing free, timely and culturally competent, and high-quality language access services.

Proactively training staff throughout NCDOR to ensure that they understand the importance of language access and the rules and regulations governing language access services, and that they are equipped to communicate with and serve individuals who speak a language other than English; and

Closely monitoring progress across divisions and programs supporting their efforts to meet compliance standards.

In committing to providing linguistically accessible services for LEP taxpayers, NCDOR also aims to increase public trust and confidence and increase the general public’s awareness of its language access services.

This language access plan includes goals and action items to be completed by NCDOR over an implementation phase of three years.

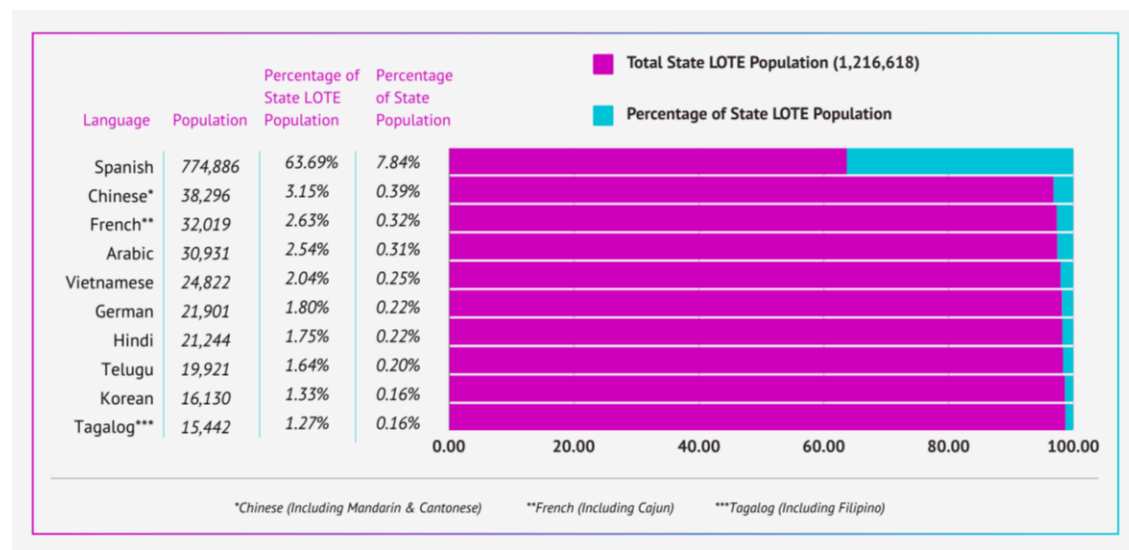
Section 2: Needs Evaluation

To support NCDOR in determining language access services, the Language Access Lead will be collecting data from staff across the agency on previous translation and interpretation requests, current requests to fulfill, and staff feedback on best ways to implement language access in particular programs and divisions. This section will include a snapshot of language access needs within institutions facilities during 2024. This section also provides guidance on using the four-factor analysis as a framework to determine the language services to meet the needs of limited English proficient individuals.

2.1 Data Analysis – Limited English Proficient Population

As of 2022, an estimated 12.3%, or 1,216,618 individuals five years and older, speak a language other than English at home in North Carolina.¹ Of those who speak a language other than English, an estimated 37.14%, or 451,823 individuals, are limited English proficient. The limited English proficient population represents 4.47% of the total population of the state of North Carolina.

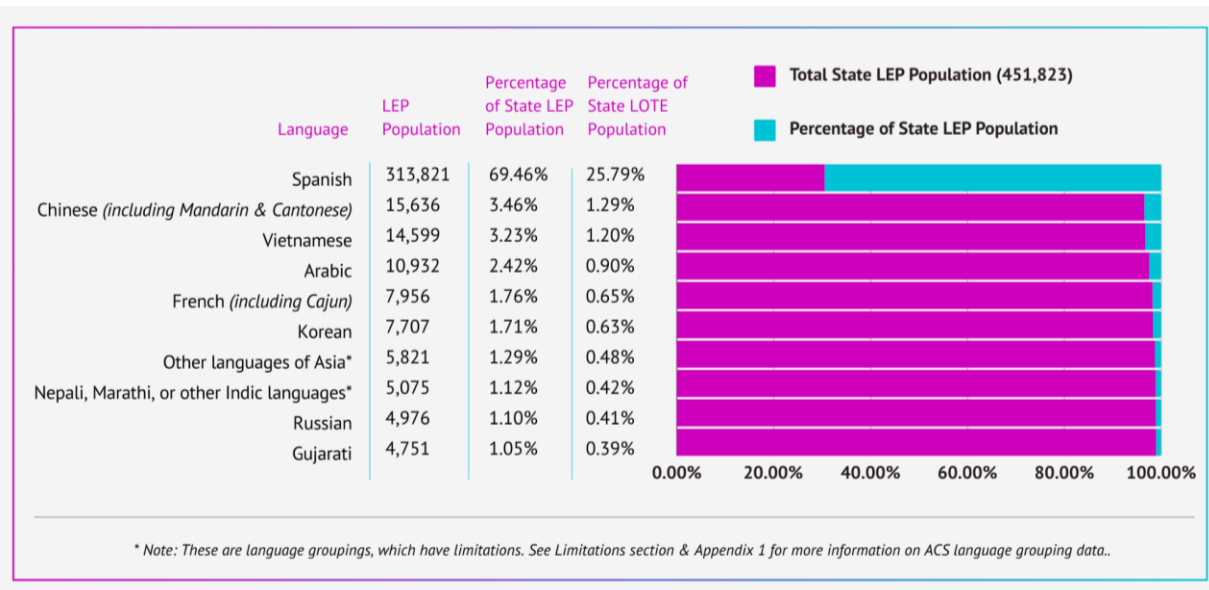
Of the 1,216,618 state residents who speak a language other than English at home, the top ten most common languages spoken by residents who speak languages other than English are displayed below.



Source: U.S. Census Bureau, ACS, 2022 5-Year Estimates (Table B16001)

¹ U.S. Census Bureau, ACS, 2022 5-Year Estimates (Table B16001)

Of the 451,823 state residents who are limited English proficient, the top ten most common languages spoken by residents with limited English proficiency are displayed below.



Source: U.S. Census Bureau, ACS, 2022 5-Year Estimates (Table B16001)

An analysis of regional demographic data for the State of North Carolina is available in the State of North Carolina Language Access and Digital Equity Needs Assessment Report.

According to the Office of State Budget and Management, North Carolina’s population is projected to be more racially/ethnically diverse than today.

Throughout our state’s history, the North Carolina population consisted primarily of American Indian, African American or Black, and White or European groups. Since the 1990s, rapid growth in the Asian and Hispanic/Latino populations have resulted in a much more racially/ethnically diverse North Carolina population.

In 2020, 39% of the state’s population was either Hispanic, Non-Hispanic American Indian, Non-Hispanic Asian or Pacific Islander, Non-Hispanic Black, or Non-Hispanic Multiracial. By 2050, the same groups will account for 48% of North Carolina’s overall population.

[NC to Become 7th Most Populated State in Early 2030s | NC OSBM](#)

To ensure that language assistance services continue to meet the needs of limited English proficient constituents, the NCDOR will annually track, analyze, and report on the demand for services by limited English proficient individuals.

The NCDOR will also continue to monitor statewide and local/regional data to assist with identifying the potential need for language assistance services in new or emerging languages and/or to assist with identifying the need for additional language services to be delivered in high-demand languages.

2.2 Services NCDOR Provides to the General Public and/or Prospective Limited English Proficient Individuals

NCDOR provides a variety of programs and services to taxpayers and the general public. Potential interaction with LEP individuals can include direct services, as well as online information and announcements.

NCDOR primarily interacts with the public during in-person visits to service center offices, phone calls to the contact center, and field visits. Currently, the only languages available are English and Spanish. The NCDOR website provides resources and information to taxpayers, and updates as well as press releases. The Google Translate feature on the website currently makes information available in 15 languages in addition to English. Additionally, some NCDOR staff engage with the public during recruitment and outreach events at local schools or organizations, and by attending local community events and meetings.

2.3 Four-Factor Analysis

NCDOR will ensure meaningful access to programs and services for LEP individuals by taking reasonable measures. The DOJ LEP Guidance offers a four-factor analysis framework designed to help covered entities evaluate their programs and activities to ensure compliance with Title VI of the Civil Rights Act of 1964 and effectively prioritize language access services. Although the four-factor analysis is intended to be flexible and dependent on the facts of each case, the analysis begins with an individualized assessment that considers the following four factors to make a determination on how to proceed.

Factor #1 - The number or proportion of limited English proficient individuals that could be served by or could encounter NCDOR's services.

U.S. DOJ guidance suggests the greater the number or proportion of LEP persons, the more likely language services are needed. NCDOR will monitor language assistance needs and demographic data annually to ensure that language services are provided to LEP individuals for services that would be used significantly by the general public and potentially by LEP individuals.

Implementation Goals

NCDOR intends to conduct an in-depth Language Access Needs Assessment (LANA) by region, division, program, and within all 14 offices to determine the exact needs of the agency and to uplift any language access work that is already in progress such as within the Latino Outreach Program. The initial data collected from this assessment will be utilized proactively by NCDOR to prepare for the translation of important documents and training staff on requesting language access services.

Furthermore, NCDOR recognizes that there may be instances where language access services are required but not currently accounted for in the data sets. As a result, NCDOR is preparing to fulfill these requests as necessary. Moreover, NCDOR plans to track both translation and interpretation requests to gain a better understanding of the department's specific language access needs both within the facilities and as staff connect with the public. This entails recording the languages and dialects being requested, as well as noting the region and facility making the requests.

Factor #2 – The frequency with which limited English proficient individuals come into contact with NCDOR.

U.S. DOJ guidance indicates that the more frequent the contact with a particular language group, the more likely that enhanced language services in that language are needed. NCDOR plans to track and analyze the various ways in which LEP individuals such as taxpayers, and the general public interact with the department and the frequency of such interactions on an annual basis through a language access survey and data collection. It's important to note that the survey and data collection will cover in-person interactions, over the phone interactions, and interactions via the NCDOR website.

Implementation Goals

NCDOR intends to expand the use of language access services to the entire agency as needed. As a result, data will be gathered as to what languages are being requested and from what location and program.

Factor #3 – The nature and importance of the program, activity, or service provided by NCDOR.

According to U.S. DOJ guidance, the more important the activity, information, service, or program, or the greater the possible consequences of the contact to the LEP individuals, the more likely language services are needed. To ensure meaningful access to crucial and time-sensitive information and services, NCDOR will establish procedures for prioritizing language assistance for critical and urgent matters. NCDOR will assess all services and information, prioritizing language assistance for programs, activities, services, or information that, if not understood by LEP individuals, or their families, could result in immediate and severe consequences for LEP individuals. NCDOR currently provides essential information and resources on its website, including the Google Translate feature in the top 15 languages spoken in North Carolina apart from English.

Implementation Goals

NCDOR's Language Access Needs Assessment will help identify some of the resources that taxpayers and the general public may need immediate access to in their specific language. These items may include the taxpayer bill of rights, and any other important documents used by the Department. The goal would be to use the top five most spoken languages other than English in North Carolina as a starting point for document translation. Additionally, NCDOR plans to translate those documents into more languages upon request.

Factor #4 – The resources available currently, as well as the cost associated with providing the language assistance.

The U.S. DOJ guidance suggests that the level of resources available and the costs imposed on them can influence the nature of the steps they need to take. NCDOR will outline the costs associated with current language assistance services and assess the level of resources, fees for additional language access services, and capacity required to implement and support additional language services over time. Based on this assessment, NCDOR will identify strategies to support

cost-savings and cost-sharing when necessary. Additionally, the NCDOR Human Resources monitors fees associated with language access services available at NCDOR offices.

Implementation Goals

NCDOR plans to expand language access services agency-wide through a trusted provider and will work to allocate funding as necessary to support this initiative. The first year of utilizing these services is expected to provide NCDOR with a baseline budget expectation for subsequent years.

Section 3: Language Access Services

NCDOR is dedicated to ensuring meaningful communication and access to information for individuals with LEP. To achieve this goal, NCDOR will offer a range of language assistance services, including in-language support with multilingual staff, when possible, over the phone and in-person interpretation services, and translation services. The Language Access Services section details the current language assistance offerings provided by NCDOR, and outlines planned services aimed at facilitating meaningful communication and participation for individuals with LEP.

3.1 Language Access Services Plan

NCDOR will offer language assistance services through various channels to facilitate meaningful communication for LEP taxpayers, as well as to ensure meaningful access to public information and announcements.

Language Access Lead and Language Access Liaisons

NCDOR will appoint a Language Access Lead to oversee the implementation and delivery of language access services in alignment with this language access plan.

The specific language access responsibilities of the Language Access Lead include: Directing agency initiatives for language access across NCDOR's divisions, programs, and resources. This Lead will assume responsibility for a staff of Language Access Liaisons. The Language Access Liaisons will support the work of implementing language access across NCDOR by supporting the Lead with collecting and tracking data on language assistance services, monitoring service quality, addressing language assistance complaints, developing agency and program specific language access training, and overseeing the volunteer NCDOR Language Access Team.

Language Access Services

To address the communication needs of the LEP population, NCDOR will provide the following language assistance services as needed: Interpretation services for in office visits, phone calls and field visits.

Language need identification

NCDOR will utilize an [I-Speak/Point to Your Language card](#) to assist in identifying language needs. This resource will be made available at all offices to ensure that LEP taxpayers can access the same information as English-speaking taxpayers. NCDOR expects that providing meaningful language access will aid in voluntary tax compliance.

Hiring/contracting qualified interpreters for in-person communications

NCDOR will work with an approved language access vendor to provide on-demand over-the-phone interpretation services when needed. In-person interpretation may be required at times, and NCDOR will work with an approved interpreter as necessary. According to U.S. DOJ language access guidance, events that may require in-person interpretation include lengthy interactions and interactions with significant potential consequences for the LEP person.

Hiring/contracting qualified interpreters for virtual communication (by phone or video)

NCDOR will work with an approved language access vendor to provide on-demand over-the-phone interpretation services. Additionally, video interpretation services will be provided as needed and as resources allow.

Employing multilingual staff

NCDOR plans to invite interested staff to join the volunteer Language Access Team, which will provide guidance to the agency on best practices for language access and help disseminate language access information across the various programs and divisions within NCDOR. In addition to this initiative, NCDOR will encourage employees who speak languages other than English to voluntarily identify themselves if they're interested in utilizing their language skills to serve as multilingual staff. NCDOR will provide training to ensure that these staff members are equipped with the necessary tools and resources to be successful. Furthermore, NCDOR will assess the feasibility of implementing a Multilingual Pay Differential to appropriately compensate staff for their additional services. Lastly, NCDOR is actively accepting applications for a variety of positions and welcomes all qualified individuals to apply and share the languages they speak in addition to English.

Translation of Important documents and online content

The NCDOR website currently has the Google Translate feature and can translate the page into 15 other languages in addition to English.

Language Access Plan

NCDOR will translate important documents and additional online content in accordance with best practices used by similar state agencies. NCDOR has begun to identify important documents and content that require translation and will create a plan for prioritizing document translation. Some of the immediate items to be translated include: The taxpayer bill of rights, and any other important documents used by the Department.

Translation of signage, public outreach communication, and other public announcements

NCDOR will assess critical public announcements, internal institutions communications, and signage requiring translation. Signage with essential information will need to be translated. Some examples include emergency instructions, safety guidelines, facility rules, visitor information, and warning signs. By collaborating with an approved vendor, NCDOR will ensure thorough translation completion. Moreover, internal quality control measures will be implemented, including review by approved multilingual staff, to maintain translation accuracy and effectiveness.

Development/distribution of multilingual announcements in other formats (public service announcements, radio messaging, social media information)

NCDOR will create and disseminate translated and multilingual content such as information about services, crucial information, or updates in alternative communication formats as needed for taxpayers, and the general public. The Language Access Lead will work with leadership and Communications Office staff to determine which items need to be translated into other languages and which new information needs to be proactively translated into various languages.

Section 4: Notification of Language Access Services

NCDOR will proactively inform staff, taxpayers, and the general public about the availability of language access services and how to access the services. This outreach will be instrumental in ensuring that LEP individuals can take advantage of the services offered by NCDOR, ultimately fostering greater trust and confidence among the public.

4.1 Notification of Language Access Plan

NCDOR will notify staff, taxpayers, and the general public of its commitment to language access and of the available language access services through the following methods:

- Multilingual online communication of the development of the language access plan. Multilingual online communication of available language access services. Multilingual online communication of the processes to request language assistance services, including through the use of online forms.
- Multilingual signage in physical environments such as field offices notifying LEP individuals of language assistance services. Multilingual brochures, flyers, and infographics to be shared with community partners to notify LEP individuals of language assistance services.
- Use of multilingual taglines on other information created by NCDOR to inform LEP individuals of available services.
- Providing multilingual information about language assistance services at community events. Including multilingual information about language assistance services in public service messaging (digital media, radio, etc.).

Furthermore, NCDOR plans to create resources and tools for the public to increase awareness of available language access resources for individuals who speak LOTE or are LEP, including taxpayers. The below items will be included in the NCDOR Language Access webpage:

- Video on Accessing and Requesting Language Access Services (in top languages detailed in section 2.3)
- Point to your Language/I Speak Card
- NCDOR's Language Access Plan (in top languages detailed in section 2.3)
- Language Access Request Form

- An online complaint portal

Section 5: Language Access Training

NCDOR is committed to providing language access training opportunities to all staff who come into contact with or may come into contact with LEP individuals. The Language Access Lead will develop and conduct ongoing training opportunities for staff related to the language access plan, its policies and procedures, and how to effectively deliver language access services in accordance with this language access plan. Training opportunities will include initial training, as well as ongoing refresher training sessions for all identified staff.

5.1 Language Access Training Plan

NCDOR will develop and conduct language access training to be delivered to all staff who come into contact with or may come into contact with LEP individuals. Training components to be covered include:

- Overview of language access plan:
 - Review of federal, state, and local rules and policies related to language access.
 - Review of complaint and request processes.
- Best practices on accessing language access services:
 - Interpretation requests.
 - Translation requests.
- Training on using language access resources and tools:
 - Overview of language identification processes.
 - Point to your Language/I Speak Card.

NCDOR plans to offer training to staff at different levels and across various divisions and programs to enhance language access both within institutions and in external interactions with families, the general public, and through the agency's digital platforms.

Section 6: Standards Governance

NCDOR will promptly address language access complaints and concerns shared by LEP taxpayers, members of the general public, or other stakeholders. Complaints from taxpayers and other stakeholders can be brought to the attention of the Language Access Lead through the Office of the taxpayer advocate. NCDOR will develop and make publicly available a Request Language Form and instructions regarding a process for members of the public to request additional information in languages other than English. This form will be available in the top languages identified through Section 2 of this plan.

Section 7: Monitoring, Evaluation, and Reporting

NCDOR will actively monitor and assess the effectiveness of this language access plan and its associated forthcoming policies and procedures. As outlined in Section 2.3 of the plan, the initial year of utilizing language access services agency wide will establish a baseline budget expectation for future years. Additionally, NCDOR will collect data on translation and interpretation requests, requested languages, and the programs and divisions making these requests. To enhance the evaluation of service effectiveness, NCDOR intends to solicit feedback from staff and taxpayers regarding their experiences with these services.

NCDOR will continue to collect language access data to enhance support for NCDOR staff, as well as taxpayers. NCDOR plans to provide an annual Language Access Report and plans to review this plan every two years at a minimum or as needed.

7.1 Monitoring, Evaluation, and Reporting Plan

The Language Access Lead and Liaisons will establish and enact a process to continuously assess language usage and support requirements. This monitoring and evaluation plan will encompass ongoing review of statewide and local LEP data, as well as demographic shifts and insights into new or evolving language demands. Additionally, it will track progress toward achieving language access plan objectives and analyze costs associated with language assistance services, along with any projected cost variations that might require adjustments to budget allocations or alternative service delivery methods. Data collection and review will be conducted in the following ways:

Systems and Practice

NCDOR intends to leverage tools and resources developed by state and federal agencies to assess shifts in demographics and language access requirements. Some of these resources include US Census Data, and data and maps provided by the State Demographer.

Utilize data from the first year of language access services to establish a baseline budget expectation for future years.

To assist with the evaluation of the effectiveness of the language access plan and language assistance services delivered, the Language Access Lead and Liaisons will conduct the following evaluation processes:

- Surveys and focus groups to gather feedback from staff and taxpayers.
- Surveys to evaluate staff understanding of language access plan and its protocols.
- Engagement with community partners servicing LEP individuals to gather areas for further improvement.
- Ongoing review of complaints received and proactively finding solutions.

Section 8: Resources

[NCDOR 2022 Annual Report](#)

[Language Map for North Carolina Counties | HDPulse Data Portal \(nih.gov\)](#)

[IRS Language Access LEP FAQs](#)

Federal and State Guidance Documents

[North Carolina Department of Revenue Public Participation Plan](#)

[Memorandum of Agreement Between the United States of America and The North Carolina Administrative Office of the Courts](#)

[Final rule under Title II of the Americans with Disabilities Act \(ADA\) requiring state government agencies to meet the standards of Web Content Accessibility Guidelines \(WCAG\) 2.1, Level AA.](#)

[Section 601 of the Civil Rights Act of 1964 \(42 U.S.C. § 2000d\) \(Title VI\).5](#)

[Executive Orders: a. Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, 65 Fed. Reg. 159, 50121 \(Aug. 16, 2000\)](#)

Questions about this Plan or requests for assistance with Language Access may be directed to Language Access Lead, via email to Javier Carlos Javier.Carlos@ncdor.gov.