

FEDERAL EMPLOYEE TAX ACCOUNTABILITY ACT OF 2011

JUNE 23, 2011.—Committed to the Committee of the Whole House on the State of
the Union and ordered to be printed

Mr. ISSA, from the Committee on Oversight and Government
Reform, submitted the following

R E P O R T

together with

MINORITY VIEWS

[To accompany H.R. 828]

[Including cost estimate of the Congressional Budget Office]

The Committee on Oversight and Government Reform, to whom
was referred the bill (H.R. 828) to amend title 5, United States
Code, to provide that persons having seriously delinquent tax debts
shall be ineligible for Federal employment, having considered the
same, report favorably thereon with an amendment and recom-
mend that the bill as amended do pass.

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The amendment is as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the “Federal Employee Tax Accountability Act of 2011”.

SEC. 2. INELIGIBILITY OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT.

(a) IN GENERAL.—Chapter 73 of title 5, United States Code, is amended by adding at the end the following:

“SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

“§ 7381. Definitions

“For purposes of this subchapter—

“(1) the term ‘seriously delinquent tax debt’ means an outstanding debt under the Internal Revenue Code of 1986 for which a notice of lien has been filed in public records pursuant to section 6323 of such Code, except that such term does not include—

“(A) a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or section 7122 of such Code;

“(B) a debt with respect to which a collection due process hearing under section 6330 of such Code, or relief under subsection (a), (b), or (f) of section 6015 of such Code, is requested or pending;

“(C) a debt with respect to which a levy has been issued under section 6331 of such Code (or, in the case of an applicant for employment, a debt with respect to which the applicant agrees to be subject to a levy issued under such section); and

“(D) a debt with respect to which relief under section 6343(a)(1)(D) of such Code is granted;

“(2) the term ‘employee’ means an employee in or under an agency, including an individual described in sections 2104(b) and 2105(e); and

“(3) the term ‘agency’ means—

“(A) an Executive agency;

“(B) the United States Postal Service;

“(C) the Postal Regulatory Commission; and

“(D) an employing authority in the legislative branch.

“§ 7382. Ineligibility for employment

“(a) IN GENERAL.—Subject to subsection (c), any person who has a seriously delinquent tax debt shall be ineligible to be appointed or to continue serving as an employee.

“(b) DISCLOSURE REQUIREMENT.—The head of each agency shall take appropriate measures to ensure that each person applying for employment with such agency shall be required to submit (as part of the application for employment) certification that such person does not have any seriously delinquent tax debt.

“(c) REGULATIONS.—The Office of Personnel Management, in consultation with the Internal Revenue Service, shall, for purposes of carrying out this section with respect to the executive branch, promulgate any regulations which the Office considers necessary, except that such regulations shall provide for the following:

“(1) All due process rights, afforded by chapter 75 and any other provision of law, shall apply with respect to a determination under this section that an applicant is ineligible to be appointed or that an employee is ineligible to continue serving.

“(2) Before any such determination is given effect with respect to an individual, the individual shall be afforded 60 days to demonstrate that such individual’s debt is one described in subparagraph (A), (B), (C), or (D) of section 7381(a)(1).

“(3) An employee may continue to serve, in a situation involving financial hardship, if the continued service of such employee is in the best interests of the United States, as determined on a case-by-case basis.

“(d) REPORTS TO CONGRESS.—The Director of the Office of Personnel Management shall report annually to Congress on the number of exemptions made pursuant to subsection (c)(3).

“§ 7383. Review of public records

“(a) IN GENERAL.—Each agency shall provide for such reviews of public records as the head of such agency considers appropriate to determine if a notice of lien (as

described in section 7381(1)) has been filed with respect to an employee of or an applicant for employment with such agency.

“(b) ADDITIONAL REQUESTS.—If a notice of lien is discovered under subsection (a) with respect to an employee or applicant for employment, the agency may—

“(1) request that the employee or applicant execute and submit a form authorizing the Secretary of the Treasury to disclose to the head of the agency information limited to describing whether the employee or applicant has a seriously delinquent tax debt; and

“(2) contact the Secretary of the Treasury to request tax information limited to describing whether the employee or applicant has a seriously delinquent tax debt.

“(c) AUTHORIZATION FORM.—The Secretary of the Treasury shall make available to all agencies a standard form for the authorization described in subsection (b)(1).

“(d) NEGATIVE CONSIDERATION.—The head of an agency, in considering an individual’s application for employment or in making an employee appraisal or evaluation, shall give negative consideration to a refusal or failure to comply with a request under subsection (b)(1).

“§ 7384. Confidentiality

“Neither the head nor any other employee of an agency may—

“(1) use any information furnished under the provisions of this subchapter for any purpose other than the administration of this subchapter;

“(2) make any publication whereby the information furnished by or with respect to any particular individual under this subchapter can be identified; or

“(3) permit anyone who is not an employee of such agency to examine or otherwise have access to any such information.”.

(b) CLERICAL AMENDMENT.—The analysis for chapter 73 of title 5, United States Code, is amended by adding at the end the following:

“SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS
FOR FEDERAL EMPLOYMENT

“7381. Definitions.

“7382. Ineligibility for employment.

“7383. Review of public records.

“7384. Confidentiality.”.

SEC. 3. EFFECTIVE DATE.

This Act and the amendments made by this Act shall take effect 9 months after the date of enactment of this Act.

COMMITTEE STATEMENT AND VIEWS

PURPOSE AND SUMMARY

Most taxpayers file accurate tax returns and pay the taxes they owe on time, regardless of their income. Federal employees and individuals applying for federal employment should do the same. At the end of fiscal year 2009, the most recent year for which Internal Revenue Service (IRS) data is available, 184,000 civilian federal employees owed more than \$1.5 billion in taxes. The average delinquency rate for federal civilian employees was 3.35 percent, up from 2.29 percent in fiscal year 2008.¹ The vast majority of federal workers who owe taxes owe them from the income they earn.

Employees who consciously ignore the channels and processes in place to fulfill their tax obligations must be held accountable. The Federal Employee Tax Accountability Act of 2011 addresses this area of non-compliance with our tax laws by prohibiting individuals with seriously delinquent tax debt from federal civilian employment. The intent of the bill is simple: If you are a federal employee or applicant, you should be making a good faith effort to pay your taxes or to dispute them, as all taxpayers have the right to do. Holding federal employees who fail to meet their taxpayer obliga-

¹ Internal Revenue Service, Federal Employee/Retiree Delinquency Initiative (FERDI) Annual Report, October 2009.

tions accountable will foster public confidence in the federal workforce.

BACKGROUND AND NEED FOR LEGISLATION

Federal employees are called to account for paying taxes by the Code of Ethics for the Executive Branch.² The code of ethics dictates that federal employees must “satisfy in good faith their obligations as citizens, including all just financial obligations, especially those such as federal, state, or local taxes that are imposed by law.”

The IRS urges individuals to resolve their taxpayer obligations. Taxpayers who fail to pay all they owe receive a Notice of Tax Due and Demand for Payment, a bill including the tax owed plus interest and penalties. If the taxpayer does not respond to the first notice or subsequent notices sent by the IRS, their account becomes delinquent.

Delinquent accounts may be turned over for collection, during which time an attempt will be made to reach agreement on a payment plan. Taxpayers who cannot pay their tax on time have a number of options, including (1) extension of time to pay; (2) installment agreement; (3) delayed collection; and (4) offer in compromise. Taxpayers who fail to cooperate with payment options may be subject to enforced collection action. The IRS affords individuals several avenues for reconsideration, including the right to appeal the collection action.

During the collection process, the IRS may file a Notice of Federal Tax Lien to secure the government’s interest. Once a lien has been filed, the IRS cannot issue a Certificate of Release of Federal Tax Lien until the taxes, penalties, interest, and associated recording fees are paid in full.

In 1992, the IRS established the Federal Employee/Retiree Delinquency Initiative (FERDI) to promote federal tax compliance among current and retired federal employees. Under FERDI, the IRS annually identifies federal employees who are tax delinquent for appropriate follow-up action. In addition, the IRS contacts agency Chief Human Capital Officers with general data on delinquency rates of their civilian employees. The IRS also provides information to support employee communication on tax compliance.³

To help the IRS collect delinquent taxes more effectively, Congress included a provision in the Taxpayer Relief Act of 1997⁴ authorizing the establishment of the Federal Payment Levy Program (FPLP), which allows the IRS to continuously levy up to 15 percent of certain federal payments made to delinquent taxpayers. Federal payments that can be levied through the FPLP include federal salaries, federal annuities, and federal employee travel advances or reimbursements.

In March 2011, the Chief Human Capital Officers Council met to develop strategies to reduce the number of federal employees with delinquent tax liabilities. Agency heads discussed the federal em-

² 5 CFR 2635.809.

³ Statement of Beth Tucker, Deputy Commissioner, Wage and Investment Division, Internal Revenue Service, for hearing entitled, “H.R. 4735, a bill to amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be ineligible for federal employment,” U.S. House Subcommittee on Federal Workforce, Postal Service and the District of Columbia, March 17, 2010, at pp 15–18.

⁴ 26 USC 6331(h).

ployee delinquency rate in communications related to the 2010 tax filing deadline. For example, Office of Personnel Management Director John Berry sent an email reminding OPM employees of their responsibility to pay their taxes.⁵

Despite these efforts, the percentage of federal employees with delinquent tax liabilities has increased. At the end of fiscal year 2009, the most recent year for which Internal Revenue Service (IRS) data is available, 184,240 civilian federal employees owed \$1,517,030,306 in taxes. Only 85,000 of the 184,240 had entered into installment agreements. The average delinquency rate for federal civilian employees was 3.35 percent, up from 2.29 percent in fiscal year 2008.⁶ The Committee agrees with the General Accountability Office that “voluntary compliance with tax law, the foundation of the U.S. tax system, could be undermined if the public perceives that federal workers and former federal workers successfully evade their tax obligations.”⁷ Since the vast majority of federal workers owe taxes stemming from the income they earn, the Committee supports the legislation.

LEGISLATIVE HISTORY

On March 3, 2010, Representative Chaffetz (R-UT) introduced H.R. 4735, a bill to amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be ineligible for federal employment. H.R. 4735 was offered as an amendment to H.R. 572, the Contracting and Tax Accountability Act of 2009 during Committee consideration of H.R. 572 on March 4, 2010. H.R. 572 was not reported by the Committee during the 111th Congress. The Subcommittee on Federal Workforce, Postal Service, and the District of Columbia held a hearing to consider the legislation on March 17, 2010. H.R. 4735 was reintroduced for the 112th Congress on February 28, 2011, as H.R. 828.

SECTION-BY-SECTION

Section 1. Short Title

Establishes the short title of the bill as “Federal Employee Tax Accountability Act of 2011.”

Section 2. Ineligibility of Persons Having Seriously Delinquent Tax Debts for Federal Employment

Individuals having seriously delinquent tax debts are ineligible for federal employment in the executive and legislative branch. “Seriously tax delinquent” is defined as an outstanding federal tax debt for which a notice of lien has been publicly filed. The bill exempts employees who are working to settle tax liabilities by excluding federal tax debts being paid in accordance with an installment agreement, offer of compromise, or wage garnishment; for which a due process hearing or request for relief from joint and several liability is requested or pending; or for which relief has been granted.

⁵ Email from John Berry, Director, U.S. Office of Personnel Management, April 15, 2011.

⁶ Internal Revenue Service, Federal Employee/Retiree Delinquency Initiative (FERDI) Annual Report, October 2009, available at http://msnbcmedia.msn.com/i/CNBC/Sections/News_And_Analysis/Story_Inserts/graphics/MEDIA/FERDI_2009_REDACTED.pdf

⁷ U.S. General Accountability Office, *Internal Revenue Service: Unpaid Taxes of Federal Workers and Annuitants*, GAO-01-195 (Washington, D.C.: June 2001).

The bill prescribes a scheme for conducting the tax reviews necessary to identify individuals who are seriously tax delinquent that is based on the July 29, 1977 Treasury Department Order granting the IRS Commissioner authority to undertake tax checks. First, agencies identify individuals ineligible for employment by requiring applicants to certify they are not seriously tax delinquent. Second, agencies periodically conduct reviews of public records for liens. If a lien is discovered, the individual submits a form to the agency authorizing the Secretary of the Treasury to disclose to the agency head information on whether or not the individual has a seriously delinquent tax debt. Tax information disclosed to the agency head is confidential.

The Office of Personnel Management (OPM), in consultation with the Internal Revenue Service, establishes regulations to implement the bill. The regulations must give the individual 60 days to demonstrate their debt meets one of the exemptions, provide due process rights, and allow for a financial hardship exemption. OPM reports annually to Congress on the number of financial hardship exemptions granted.

Section 3. Effective Date

The bill takes effect 9 months after the date of enactment.

EXPLANATION OF AMENDMENTS

Rep. Chaffetz offered an amendment in the nature of a substitute establishing a scheme for identifying individuals who are seriously tax delinquent. The Chaffetz amendment was agreed to by voice vote.

Rep. Lynch offered an amendment to the Chaffetz amendment in nature of a substitute exempting federal employees whose wages are being garnished, requiring additional due process measures before a personnel action is taken, and providing for a financial hardship exemption. Chairman Issa asked unanimous consent to modify the time period for an individual to establish they do not have seriously delinquent tax debt from 90 days to 60 days. There was no objection. The Lynch amendment, as modified, was agreed to by voice vote.

COMMITTEE CONSIDERATION

On April 13, 2011, the Committee met in open session and ordered reported favorably the bill, H.R. 828, as amended, by voice vote, a quorum being present.

ROLL CALL VOTES

There were no recorded votes during consideration of H.R. 828.

APPLICATION OF LAW TO THE LEGISLATIVE BRANCH

Section 102(b)(3) of Public Law 104–1 requires a description of the application of this bill to the legislative branch where the bill relates to the terms and conditions of employment or access to public services and accommodations. This bill prohibits individuals with seriously delinquent tax debt from federal civilian employment, including legislative branch employees.

STATEMENT OF OVERSIGHT FINDINGS AND RECOMMENDATIONS OF
THE COMMITTEE

In compliance with clause 3(c)(1) of rule XIII and clause 2(b)(1) of rule X of the Rules of the House of Representatives, the Committee's oversight findings and recommendations are reflected in the descriptive portions of this report.

STATEMENT OF GENERAL PERFORMANCE GOALS AND OBJECTIVES

In accordance with clause 3(c)(4) of rule XIII of the Rules of the House of Representatives, the Committee's performance goals and objectives are reflected in the descriptive portions of this report.

FEDERAL ADVISORY COMMITTEE ACT

The Committee finds that the legislation does not establish or authorize the establishment of an advisory committee within the definition of 5 U.S.C. App., Section 5(b).

UNFUNDED MANDATE STATEMENT

Section 423 of the Congressional Budget and Impoundment Control Act (as amended by Section 101(a)(2) of the Unfunded Mandates Reform Act, P.L. 104-4) requires a statement as to whether the provisions of the reported include unfunded mandates. In compliance with this requirement the Committee has received a letter from the Congressional Budget Office included herein.

EARMARK IDENTIFICATION

H.R. 828 does not include any congressional earmarks, limited tax benefits, or limited tariff benefits as defined in clause 9 of rule XXI.

COMMITTEE ESTIMATE

Clause 3(d)(2) of rule XIII of the Rules of the House of Representatives requires an estimate and a comparison by the Committee of the costs that would be incurred in carrying out H.R. 828. However, clause 3(d)(3)(B) of that rule provides that this requirement does not apply when the Committee has included in its report a timely submitted cost estimate of the bill prepared by the Director of the Congressional Budget Office under section 402 of the Congressional Budget Act.

BUDGET AUTHORITY AND CONGRESSIONAL BUDGET OFFICE COST
ESTIMATE

With respect to the requirements of clause 3(c)(2) of rule XIII of the Rules of the House of Representatives and section 308(a) of the Congressional Budget Act of 1974 and with respect to requirements of clause 3(c)(3) of rule XIII of the Rules of the House of Representatives and section 402 of the Congressional Budget Act of 1974, the Committee has received the following cost estimate for H.R. 828 from the Director of Congressional Budget Office:

MAY 11, 2011.

Hon. DARRELL ISSA,
Chairman, Committee on Oversight and Government Reform,
House of Representatives, Washington, DC.

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed cost estimate for H.R. 828, the Federal Employee Tax Accountability Act of 2011.

If you wish further details on this estimate, we will be pleased to provide them. The CBO staff contact is Matthew Pickford.

Sincerely,

DOUGLAS W. ELMENDORF.

Enclosure.

H.R. 828—Federal Employee Tax Accountability Act of 2011

H.R. 828 would make individuals with federal tax debt that is seriously delinquent ineligible to be appointed, or continue serving, as an employee of the federal government. The legislation defines seriously delinquent tax debt as outstanding tax debt to the federal government for which a public lien has been filed. Tax debt that is being paid in a timely manner, or is part of a requested or pending collection-due-process hearing, would not be considered seriously delinquent. Federal agencies would be required to have job applicants certify that they do not have such debt. The legislation would also allow agencies to review the public records of applicants or current employees; if a lien is discovered, agencies would be authorized to ask affected individuals to request that the Secretary of the Treasury confidentially disclose the status of that lien.

Based on information from the Office of Management and Budget, the Internal Revenue Service, and the Joint Committee on Taxation (JCT), CBO estimates that, subject to the availability of appropriated funds, implementing H.R. 828 would cost \$1 million in 2012 and less than \$500,000 in subsequent years to create certification forms, develop new regulations, and review records of current and prospective employees.

Pay-as-you-go procedures apply to the bill because it would affect direct spending and revenues. Agencies not funded through annual appropriations, such as the Tennessee Valley Authority and Bonneville Power Administration, would face some additional costs, but CBO estimates that any net increase in direct spending by such agencies would not be significant. JCT estimates that enacting the bill would have a negligible effect on revenues.

H.R. 828 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would not affect the budgets of state, local, or tribal governments.

The CBO staff contact for this estimate is Matthew Pickford. This estimate was approved by Theresa Gullo, Deputy Assistant Director for Budget Analysis.

CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with clause 3(e) of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (new matter is printed in italic and existing law in which no change is proposed is shown in roman):

* * * * *

TITLE 5, UNITED STATES CODE

* * * * *

PART III—EMPLOYEES

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SUBPART F—LABOR-MANAGEMENT AND EMPLOYEE RELATIONS

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CHAPTER 73—SUITABILITY, SECURITY, AND CONDUCT

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SUBCHAPTER I—REGULATION OF CONDUCT

Sec.
7301. Presidential regulations.

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*SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERIOUSLY
DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT*

7381. *Definitions.*
7382. *Ineligibility for employment.*
7383. *Review of public records.*
7384. *Confidentiality.*

* * * * *

*SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING
SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EM-
PLOYMENT*

§ 7381. Definitions

For purposes of this subchapter—

*(1) the term “seriously delinquent tax debt” means an out-
standing debt under the Internal Revenue Code of 1986 for
which a notice of lien has been filed in public records pursuant
to section 6323 of such Code, except that such term does not in-
clude—*

*(A) a debt that is being paid in a timely manner pursu-
ant to an agreement under section 6159 or section 7122 of
such Code;*

*(B) a debt with respect to which a collection due process
hearing under section 6330 of such Code, or relief under
subsection (a), (b), or (f) of section 6015 of such Code, is re-
quested or pending;*

*(C) a debt with respect to which a levy has been issued
under section 6331 of such Code (or, in the case of an appli-
cant for employment, a debt with respect to which the ap-
plicant agrees to be subject to a levy issued under such sec-
tion); and*

*(D) a debt with respect to which relief under section
6343(a)(1)(D) of such Code is granted;*

*(2) the term “employee” means an employee in or under an
agency, including an individual described in sections 2104(b)
and 2105(e); and*

- (3) the term “agency” means—
- (A) an Executive agency;
 - (B) the United States Postal Service;
 - (C) the Postal Regulatory Commission; and
 - (D) an employing authority in the legislative branch.

§ 7382. Ineligibility for employment

(a) *IN GENERAL.*—Subject to subsection (c), any person who has a seriously delinquent tax debt shall be ineligible to be appointed or to continue serving as an employee.

(b) *DISCLOSURE REQUIREMENT.*—The head of each agency shall take appropriate measures to ensure that each person applying for employment with such agency shall be required to submit (as part of the application for employment) certification that such person does not have any seriously delinquent tax debt.

(c) *REGULATIONS.*—The Office of Personnel Management, in consultation with the Internal Revenue Service, shall, for purposes of carrying out this section with respect to the executive branch, promulgate any regulations which the Office considers necessary, except that such regulations shall provide for the following:

(1) All due process rights, afforded by chapter 75 and any other provision of law, shall apply with respect to a determination under this section that an applicant is ineligible to be appointed or that an employee is ineligible to continue serving.

(2) Before any such determination is given effect with respect to an individual, the individual shall be afforded 60 days to demonstrate that such individual’s debt is one described in subparagraph (A), (B), (C), or (D) of section 7381(a)(1).

(3) An employee may continue to serve, in a situation involving financial hardship, if the continued service of such employee is in the best interests of the United States, as determined on a case-by-case basis.

(d) *REPORTS TO CONGRESS.*—The Director of the Office of Personnel Management shall report annually to Congress on the number of exemptions made pursuant to subsection (c)(3).

§ 7383. Review of public records

(a) *IN GENERAL.*—Each agency shall provide for such reviews of public records as the head of such agency considers appropriate to determine if a notice of lien (as described in section 7381(1)) has been filed with respect to an employee of or an applicant for employment with such agency.

(b) *ADDITIONAL REQUESTS.*—If a notice of lien is discovered under subsection (a) with respect to an employee or applicant for employment, the agency may—

(1) request that the employee or applicant execute and submit a form authorizing the Secretary of the Treasury to disclose to the head of the agency information limited to describing whether the employee or applicant has a seriously delinquent tax debt; and

(2) contact the Secretary of the Treasury to request tax information limited to describing whether the employee or applicant has a seriously delinquent tax debt.

(c) *AUTHORIZATION FORM.*—*The Secretary of the Treasury shall make available to all agencies a standard form for the authorization described in subsection (b)(1).*

(d) *NEGATIVE CONSIDERATION.*—*The head of an agency, in considering an individual's application for employment or in making an employee appraisal or evaluation, shall give negative consideration to a refusal or failure to comply with a request under subsection (b)(1).*

§ 7384. Confidentiality

Neither the head nor any other employee of an agency may—

(1) use any information furnished under the provisions of this subchapter for any purpose other than the administration of this subchapter;

(2) make any publication whereby the information furnished by or with respect to any particular individual under this subchapter can be identified; or

(3) permit anyone who is not an employee of such agency to examine or otherwise have access to any such information.

* * * * *

MINORITY VIEWS

As the majority notes in this report, “Most taxpayers file accurate tax returns and pay the taxes they owe on time, regardless of their income. Federal employees and individuals applying for federal employment should do the same.” By and large, they do.

The vast majority of federal workers take their income tax obligations seriously, as evidenced by the fact that the tax compliance rate in the federal community is much higher than in the general public. According to the most recent statistics from the Internal Revenue Service, more than 96% of federal workers paid their taxes on time and do not owe money to the government.

Chairman Issa conceded during the Committee’s consideration of H.R. 828 that, given the high voluntary compliance rate within the federal workforce, H.R. 828 is “almost pure symbolism.”⁸ The Joint Committee on Taxation agrees. It estimates that H.R. 828 would have a “negligible impact” on revenue.

The minority appreciates that the majority supported an amendment offered by Rep. Lynch to ensure that H.R. 828, in the rare circumstances in which it applies, would not hinder the government’s revenue collection efforts or result in unfair treatment of federal employees.

All federal workers should pay their taxes. The Committee’s efforts and energy would be better spent, however, by focusing on measures to strengthen the federal civil service and improve the efficiency and effectiveness of the federal government rather than by making symbolic gestures intended to perpetuate a negative image of the federal workforce.

ELIJAH E. CUMMINGS.

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⁸House Committee on Oversight and Government Reform, *Full Committee Business Meeting*, p. 87, 112th Cong. (Apr. 13, 2011).