

113TH CONGRESS
2D SESSION

S. 2272

To prohibit discretionary bonuses for employees of the Internal Revenue Service who have engaged in misconduct or who have delinquent tax liability.

IN THE SENATE OF THE UNITED STATES

APRIL 30, 2014

Mr. BURR (for himself and Mr. MANCHIN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To prohibit discretionary bonuses for employees of the Internal Revenue Service who have engaged in misconduct or who have delinquent tax liability.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “No Bonuses for Tax
5 Cheats Act”.

6 **SEC. 2. RESTRICTION ON DISCRETIONARY BONUSES FOR**
7 **EMPLOYEES OF THE INTERNAL REVENUE**
8 **SERVICE.**

9 (a) IN GENERAL.—The Secretary of the Treasury (or
10 the Secretary’s delegate) shall not provide any discre-

1 tionary performance award to any employee of the Inter-
 2 nal Revenue Service with respect to whom there is sub-
 3 stantial evidence of misconduct or seriously delinquent tax
 4 debt.

5 (b) COORDINATION WITH COLLECTIVE BARGAINING
 6 AGREEMENTS.—For the purpose of any collective bar-
 7 gaining agreement with the Internal Revenue Service, the
 8 Secretary of the Treasury (or the Secretary’s delegate)
 9 shall consider the denial or withholding of a discretionary
 10 performance award for any employee with respect to whom
 11 there is substantial evidence of misconduct described in
 12 subsection (c)(1) or seriously delinquent tax debt as an
 13 action necessary to protect the integrity of the Internal
 14 Revenue Service.

15 (c) TERMS.—For purposes of this section—

16 (1) MISCONDUCT.—The term “misconduct” in-
 17 cludes—

18 (A) any misuse of, or delinquency with re-
 19 spect to, a travel charge card obtained through
 20 the Federal Government;

21 (B) any violation of section 1203(b) of the
 22 Internal Revenue Service Restructuring and Re-
 23 form Act of 1998;

24 (C) any offense consisting of the posses-
 25 sion or use of a controlled substance;

1 (D) violent threats;

2 (E) fraudulent behavior, including fraudu-
3 lently claiming unemployment benefits and
4 fraudulently entering attendance and leave on
5 timesheets; and

6 (F) any other behavior determined by the
7 Secretary (or the Secretary's delegate) under
8 regulations.

9 (2) SERIOUSLY DELINQUENT TAX DEBT.—The
10 term “seriously delinquent tax debt” means an out-
11 standing debt under the Internal Revenue Code of
12 1986 for which a notice of lien has been filed in pub-
13 lic records pursuant to section 6323 of such Code,
14 except that such term does not include—

15 (A) a debt that is being paid in a timely
16 manner pursuant to an agreement under sec-
17 tion 6159 or section 7122 of such Code; and

18 (B) a debt with respect to which a collec-
19 tion due process hearing under section 6330 of
20 such Code, or relief under subsection (a), (b),
21 or (f) of section 6015 of such Code, is re-
22 quested or pending.

23 (3) DISCRETIONARY PERFORMANCE AWARDS.—
24 The term “discretionary performance award” in-
25 cludes—

1 (A) any performance award based on an
2 employee's performance as reflected in the most
3 recent rating of record;

4 (B) any special act and manager award, or
5 any similar award based on individual or group
6 achievements;

7 (C) any suggestion awards based on the
8 adoption of employee suggestions; and

9 (D) any quality step increase or within
10 grade pay increase based on performance rat-
11 ings.

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