

114TH CONGRESS
1ST SESSION

S. 303

To amend title 5, United States Code, to provide that individuals having seriously delinquent tax debts shall be ineligible for Federal employment.

IN THE SENATE OF THE UNITED STATES

JANUARY 29, 2015

Mr. ROBERTS introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

A BILL

To amend title 5, United States Code, to provide that individuals having seriously delinquent tax debts shall be ineligible for Federal employment.

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 “Federal Employee Tax
5 Accountability Act of 2015”.

1 **SEC. 2. INELIGIBILITY OF INDIVIDUALS HAVING SERI-**
 2 **OUSLY DELINQUENT TAX DEBTS FOR FED-**
 3 **ERAL EMPLOYMENT.**

4 (a) IN GENERAL.—Chapter 45 of title 5, United
 5 States Code, is amended by adding at the end the fol-
 6 lowing:

7 “SUBCHAPTER IV—LIMITATIONS ON BONUSES
 8 “§ 4531. Definitions

9 “For purposes of this subchapter—

10 “(1) the term ‘agency’ means—

11 “(A) an Executive agency;

12 “(B) the United States Postal Service;

13 “(C) the Postal Regulatory Commission;

14 and

15 “(D) an employing authority in the legisla-
 16 tive branch;

17 “(2) the term ‘bonus’ means any bonus or cash
 18 award relating to employment, including an award
 19 under this chapter, an additional step-increase under
 20 section 5336, an award under section 5384, a re-
 21 cruitment or relocation bonus under section 5753,
 22 and a retention bonus under section 5754;

23 “(3) the term ‘employee’ means an employee in
 24 or under an agency, including an individual de-
 25 scribed in section 2104(b) or 2105(e); and

26 “(4) the term ‘seriously delinquent tax debt’—

1 “(A) means an outstanding debt under the
2 Internal Revenue Code of 1986 for which a no-
3 tice of lien has been filed in public records pur-
4 suant to section 6323 of such Code; and

5 “(B) does not include—

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

10 “(ii) a debt with respect to which a
11 collection due process hearing under sec-
12 tion 6330 of such Code, or relief under
13 subsection (a), (b), or (f) of section 6015
14 of such Code, is requested or pending;

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

21 “(iv) a debt with respect to which re-
22 lief under section 6343(a)(1)(D) of such
23 Code is granted.

1 **“§ 4532. Ineligibility for bonuses**

2 “(a) IN GENERAL.—Subject to subsection (c), any in-
3 dividual who has a seriously delinquent tax debt shall be
4 ineligible to receive a bonus from an agency.

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

11 “(c) REGULATIONS.—The Office of Personnel Man-
12 agement, in consultation with the Internal Revenue Serv-
13 ice, shall promulgate regulations to carry out this section
14 with respect to the executive branch, which shall provide
15 for the following:

16 “(1) All due process rights, afforded by chapter
17 75 and any other provision of law, shall apply with
18 respect to a determination under this section that an
19 individual is ineligible to receive a bonus.

20 “(2) Before any such determination is given ef-
21 fect with respect to an individual, the individual
22 shall be afforded 180 days to demonstrate that such
23 individual’s debt is one described in clause (i), (ii),
24 (iii), or (iv) of section 4531(a)(4)(B).

25 “(3) An employee who has a seriously delin-
26 quent tax debt may receive a bonus, in a situation

1 involving financial hardship, if the continued service
2 of such employee is in the best interests of the
3 United States, as determined on a case-by-case
4 basis.

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

9 **“§ 4533. Review of public records**

10 “(a) IN GENERAL.—Each agency shall provide for
11 such reviews of public records as the head of such agency
12 considers appropriate to determine if a notice of lien (as
13 described in section 4531(4)) has been filed with respect
14 to an employee of or an applicant for employment with
15 such agency.

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

19 “(1) request that the employee or applicant exe-
20 cute and submit a form authorizing the Secretary of
21 the Treasury to disclose to the head of the agency
22 information limited to describing whether the em-
23 ployee or applicant has a seriously delinquent tax
24 debt; and

1 “(2) contact the Secretary of the Treasury to
 2 request tax information limited to describing wheth-
 3 er the employee or applicant has a seriously delin-
 4 quent tax debt.

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

8 “(d) NEGATIVE CONSIDERATION.—The head of an
 9 agency, in considering an individual’s application for em-
 10 ployment or in making an employee appraisal or evalua-
 11 tion, shall give negative consideration to a refusal or fail-
 12 ure to comply with a request under subsection (b)(1).

13 **“§ 4534. Confidentiality**

14 “Neither the head nor any other employee of an agen-
 15 cy may—

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

19 “(2) make any publication whereby the infor-
 20 mation furnished by or with respect to any par-
 21 ticular individual under this subchapter can be iden-
 22 tified; or

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

1 (b) TECHNICAL AND CONFORMING AMENDMENT.—
 2 The table of sections for chapter 45 of title 5, United
 3 States Code, is amended by adding at the end the fol-
 4 lowing:

“SUBCHAPTER IV—LIMITATIONS ON BONUSES

“4531. Definitions.

“4532. Ineligibility for bonuses.

“4533. Review of public records.

“4534. Confidentiality.”.

5 **SEC. 3. EFFECTIVE DATE.**

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

