And I make one other point that I think sometimes gets lost. When you start talking about what are impeachable offenses, people tend to think of it in terms of criminal offenses. And while there are criminal offenses that would qualify as impeachable offenses, the two are not mutually exclusive. And, in fact, the Founders believed that the real reason you needed impeachment was for things that may not necessarily be criminal, but that were breaches of the public trust.

Joseph Story, the preeminent Supreme Court Justice, noted that:

Impeachable offenses are aptly termed political offenses growing out of personal misconduct or gross neglect or usurpation or habitual disregard for the public interest. They must be examined upon very broad and comprehensive principles of public policy and duty.

I think that is tailor-made for this instance. Some of the false statements maybe do violate statues, but we don't have to get into that. We can simply say: Has he violated, has he shown a disregard for the public interest, has he been—even grossly negligent would be actionable—and I think that is clearly the case here.

I echo my friend from Florida that said we need to get the dust of the impeachment resolutions, we need to get it up to Judiciary and pass it out, and then let's let the House make a decision about whether that is valid or not.

Some people say: Well, the Senate may not want to do it. They will have to defend their votes then. And that is fine with me. I think most Americans want the IRS to live at least under the same standard they do. I think it should be a higher standard, given all the power they have.

I appreciate my colleagues for coming and discussing this issue. The articles have not been brought up, but we are not forgetting, many of our constituents are not forgetting, and really the time to act is now. If we don't—this is absolutely true—the IRS will have gotten away with everything. That is unacceptable.

Mr. Speaker, I yield back the balance of my time.

## $\begin{array}{c} \mathtt{EMPLOYEE} \ \mathtt{RETIREMENT} \ \mathtt{INCOME} \\ \mathtt{SECURITY} \ \mathtt{ACT} \end{array}$

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 2015, the Chair recognizes the gentlewoman from Ohio (Ms. KAPTUR) for 30 minutes.

Ms. KAPTUR. Mr. Speaker, I want to acknowledge that Congressman TIM RYAN of Ohio and Congressman RICK NOLAN of Minnesota had scheduling conflicts. They were here earlier, and we thought this Special Order would start earlier. And I want to say thank you to both of them so very much for their strong support of the pension benefit rights of America's workers and retirees.

Tonight I rise to bring a very serious situation to the attention of the Amer-

ican people, a situation that demands justice. It relates to something called ERISA, or the Employee Retirement Income Security Act, passed decades ago that says when workers work and accrue benefits for retirement, those are sacrosanct. They are earned benefits and no one can cut them. ERISA promises that those retirees will receive the earned benefits that they worked so hard for.

Mr. Speaker, I want the American people to know that today I stood with thousands of America's workers out here on the lawn facing the Capitol. American retirees, their families, and supporters are here in our Nation's capital to save their hard-earned pensions that should be guaranteed under the laws of this country. They are here in Washington because Congress abandoned them. They were abandoned by the executive branch, too.

What has happened is that hundreds of thousands of American workers are getting notices in the mail. These are current beneficiaries, people who are already retired, who are getting notices that their pensions are being cut by half, by 30 percent, some as much as by 70 percent under something that passed here in the Congress called the Multiemployer Pension Reform Act.

But it didn't pass on its own, as a freestanding piece of legislation. It was stuck in a gigantic bill—we call it a must-pass bill—that, in December of 2014, if it had not been passed, the government would have shut down. The problem is most Members of Congress had no idea that was even in that bill. That section was airlifted into what was called the CR/Omnibus, the continuing resolution appropriations bill of that year. But on the section that dealt with pension rights, which had nothing to do with the appropriations process or the continuing resolution, these pension cuts were dropped in. There was no floor debate, there was no separate debate on that issue.

## □ 1900

There were no amendments allowed. People, Members didn't even know what was in that section of the bill.

So that Multiemployer Pension Reform Act, they call it MPRA, was supposed to solve one crisis, and that is a shortage in the funds currently in that particular pension fund; but it placed the solution on the backs of the workers, the people who had earned those benefits themselves. Retirees who never caused the financial shortfall are going to bear the entire burden of the shortfall in that fund.

In reality, people in Ohio—just who were Ohio Teamster retirees, nearly 48,000 retirees in Ohio, the State most impacted in the union—are now getting notices that their pensions are going to be cut. Overall, there are over 270,000—a quarter million—Teamster retirees, alone, across our country who are being affected; and, of course, some of them were with us today.

Over the last year, I have heard extensively from retirees who will see their pensions dramatically reduced—dramatically reduced—if, in fact, these cuts are approved by the U.S. Treasury Department.

These Americans did everything our country asked them to do as productive citizens. They went to work. They worked for decades. They worked for companies that matched that money, and they thought they would have a secure retirement—guaranteed. The law says, under ERISA, their retirement income will be guaranteed. But now it is a promise not being kept, and they are facing a stark reality. These workers earned their benefits. No one has the right to take them away.

Imagine working for 30 years as a truck driver, where your work takes you away on long trips for weeks at a time—time away from your family, time away from your community, countless missed family gatherings and life moments you will never get back, but you are a good worker so you do it. It is a good job with good pay, a solid middle-class living, a chance to make life better for your family and children, and, with it, all the promise of a reasonable and secure retirement in later years, if you can make it, doing that hard work.

Imagine that you retire with your earned, predictable pension you have worked for your whole life. You are in your seventies, and a hastily passed government law reduces your pension from \$3,500 a month to \$1,400 a month—poof, just like that, through no fault of yours. You did everything you were supposed to.

This example is not the exception of what is happening to the American people; it is the rule.

Now, let me tell you, truck driving is hard work. It is debilitating on bodies, the bouncing, hopping out of that truck, many workers having to load the truck, as well as drive the truck, and then unload the truck, leaving many of these retirees disabled from work they did for 20 and 30 years.

I hear countless stories of how retirees are caring for their children, some of whom who have disabilities, supporting their own ill and aged parents, or supporting children and grand-children with life expenses which, the last time I looked, aren't going down.

Electric bills are up. Food is up. It is not so easy to make it in retirement years. These pension cuts impact more than just the individual who earned the pension. Literally, these cuts impact millions of Americans and the communities in which they reside.

The House has continued to let these retirees down in its failure to hold even a single hearing to fully understand their financial plight. Can you imagine that? A federally guaranteed income secured, been in the law for years, now you have got hundreds of thousands of Americans impacted and Congress is dead as a doornail. They are not doing their job, even as these workers face these tremendous cuts.

Now, one of the major funds that is affected was called Central States, and

it was the first fund being affected—where its workers, pension retirees, were being affected—that filed an application with the Treasury Department to restructure benefits. But that application is only the first of many funds, pension funds, that will seek cuts in the years ahead.

The Pension Benefit Guaranty Corporation reports that 150 multiemployer plans—covering a million and a half participants—are in grave risk of insolvency. With those cuts, entire communities will feel the economic impact.

What is more shameful is this was caused, in large part, by the role played—get ready—by the large, multinational banks. Let me list three of them for you: Morgan Stanley, Goldman Sachs, and Northern Trust. You see, the Central States Pension Fund is the only major private pension fund where all the discretionary investment decisions are made by financial firms, not our government. There was a court order from 1982 that has made the decisions for the retirees' billion-dollar fund. So the government basically turned this money over to the big banks

Does this sound familiar?

This was the result of the Department of Labor wrestling control of the fund, back in the eighties, away from organized crime, who used funds as their own piggy bank to build parts of Las Vegas. But the real irony here is that the Teamsters' pension fund disappeared more quickly under Wall Street than it did under the mob. How about that?

Ask the retirees how they feel, and they will tell you they got their money under the mob control. And I am not arguing for mob control. I am arguing for fair treatment of pensioners in our country and getting the money they earned.

Time has not been friendly to the trucking industry, with deregulation decimating good-paying jobs in trucking companies across the country and bankruptcy laws allowing hundreds of companies to exit the fund without paying their full withdrawal liabilities.

Lots went wrong by the big shots making the decisions, but the people paying the price over this 30-year period are the workers, and that is wrong. That is wrong.

The fund was hit particularly hard by the turmoil in the markets during the dot-com bubble and then followed by the Great Recession and financial crash during 2007 and 2008. Guess what. The fund, the pension fund, lost nearly 40 percent of its assets as it appears to have been overly invested in risky assets by Goldman Sachs, Morgan Stanley, and Northern Trust.

We are calling for a forensic audit of what happened every year with the investments of this fund and who did it, who benefited, and now, who is being asked to pay the price.

How tragic that Congress will bail out the big banks, but then they will throw millions of truck drivers and middle-class retirees who worked hard for a living under the bus—or under the truck.

Central States will tell you that these dynamics have caused the shortages, but the handwriting has been on the wall for a rather long time. While other funds diversified and recruited additional employers, something happened in this fund that is atypical. But why should the workers be blamed for what the managers and the bankers did?

Immediately after that law was passed, called MPRA, I set to work to correct the unfairness to America's workers and introduced H.R. 2844, the Keep Our Pension Promises Act. It now has nearly 50 cosponsors—50.

The idea here is—we call it KOPPA—the Keep Our Pension Promises Act would prevent these draconian cuts to the earned pensions of our workers by filling the financial gap in the fund and reinstate the "anti-cutback" provisions in ERISA, the bedrock of that law.

We have to keep our promises. ERISA promised that pension benefits in multiemployer plans would be cut only when a plan runs out of money; and even then, the benefit of the retirees should be the last to be cut, not the first to be cut.

No wonder that the middle class is mad at Washington. No wonder we see this Presidential race that is occurring, where there is a lot of hubbud around the country. The public is sick and tired of Washington doing this kind of thing to the American people. The public sees that this is just another broken promise by Washington and another rigged bill that went through here by the top leaders in Congress that most Members didn't even know was in there.

The system is rigged. A Senator from the other body said that. Well, by golly, on this one, in terms of benefits of pension retirees, it sure is rigged.

There are more than a million honest Americans who, for decades and decades, worked hard. They followed the rules, and they are now getting thrown to the wind by their own government.

Imagine if Congress were to cut Social Security benefits in the same way, by two-thirds, in a retiree's monthly pension payments. There would be riots in the streets.

My colleagues, if you ever wonder why tens and tens of millions of Americans are angry, deeply disappointed, and feel betrayed by their government, look no further than this issue.

I want to say to all the Americans who drove across the country today to be with us here in Washington, to spend the money for that gasoline, to take time away from their families—frankly, some of the men and women who were there couldn't even stand up on the lawn. They had to sit along the concrete fences along the side because their bodies simply can't hold them up as they did when they were younger.

We can do better than this as a country.

The bill that we are offering, H.R. 2844, basically would tax some of the assets of the most wealthy in our country and fill the gaps between now and 10 years from now so these workers wouldn't have to take these cuts. It is truly unfair to them.

It is time we operate, in this Congress, with the oversight that this institution was built upon. It is time for the committees of jurisdiction to do their job. Give these Americans, who are patriotic people—many of them are veterans. Many of them have served our country so ably in so many ways. They have been good family people. They don't need to have their benefits cut in their retirement years.

It has caused such havoc in these families, the worry alone, the blood pressures that have gone up and the heartache and the lost sleep of losing what they worked for their entire life. What is happening to them is wrong. It is not just.

It is time for the Treasury Department to deny the Central States application to cut benefits, and it is time that this Congress keep our pension promises to the American people who worked so hard, paid their taxes, helped build their families, helped build their communities, had a great work ethic, went to work every day, many of them getting up real early before the sun even rose. And now to treat them like this, in their golden years, how wrong is this?

I am so proud to rise on this floor this evening to speak on their behalf. They deserve a better day. I expect the people in this Congress and I expect the executive branch to dole out justice fairly to them and not make them the victim of the bad decisions that were made by the biggest banks in this country and by the managers of those funds that these workers dutifully paid their dues into over the years, coming out of their check every pay period. It is not right to cut their benefits. They do not deserve this.

Those funds need additional time to recover following that 2008 crash. You don't recover in 7 or 8 years, not from that kind of downfall in the economy. Why make the workers pay for the mistakes of others? It is just so wrong.

Mr. Speaker, I am very proud to come down here this evening urging my colleagues to support the Keep Our Pension Promises Act, to urge them to sign onto our bill, H.R. 2844.

I say to those workers and retirees across our country who are likely listening: Keep up the faith. Keep writing your Representatives. Keep writing the U.S. Treasury Department, Mr. Ken Feinberg, who is in charge of this solution.

We want to make sure that justice prevails; and if we speak out, if we don't give up, if we make sure we stand up and talk to our Senators, talk to our Representatives, talk to all the Presidential candidates coming

through our States, across our country, during this year, this Presidential year, we can impact this policy.

Both political parties should have in their platforms this year that they will be writing come this summer that the Keep Our Pension Promises Act should be passed, that we should take care of these retirees and not permit them to lose the earned benefits that they spent their lives devoted to and now, in their later years, are facing these draconian cuts.

It is so wrong. I ask for justice for these American workers. Let's do what is right for them. And I know the people listening tonight agree, and they would do the same thing if they were standing down here on this floor with me.

Mr. Speaker, thank you very much for allowing me to speak out this evening and to stand alongside the hardworking men and women of our country. They deserve better treatment.

I yield back the balance of my time.

## HOLDING THE IRS ACCOUNTABLE

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 2015, the Chair recognizes the gentleman from Texas (Mr. GOHMERT) for 30 minutes.

Mr. GOHMERT. Mr. Speaker, I would like to follow up on the comments of my dear friends' Special Order earlier by Congressman Ron DESANTIS.

I know there were a number of people who spoke, but the ones I actually saw and heard—Congressman DESANTIS, a dear friend, dear friend TED YOHO, and my dear friend JIM JORDAN—did an extraordinary job of laying out why we simply have to show that this House has standards, that Congress has rules, and you can only thumb your nose so far. You can only lie and defraud and, in some ways, be incompetent before there has to be an impeachment.

And with regard to the head of the Internal Revenue Service, the case has been made very effectively in the prior Special Order. So I want to add on to that by reference to this article from the Washington Examiner entitled, "IRS Chief:"—basically, the IRS chief is saying this; this is the headline—"Agency Encourages Illegal Immigrant Theft of Social Security Numbers to File Tax Returns."

## □ 1915

It is by Rudy Takala, dated April 12. It says, "The IRS is struggling to ensure that illegal immigrants are able to illegally use Social Security numbers for legitimate purposes, the agency's head told senators on Tuesday, without allowing the numbers to be used for 'bad' reasons."

Now, that is the IRS director's reasoning. It is okay for someone illegally in the United States to be engaged in identity theft.

This is the IRS director that has presided over the massive manipulation of

the Internal Revenue Service as a tool of this administration and the Democratic political party back in 2012 to prevent conservative groups, groups whose one foundational basis was the Constitution as written, groups who believed that people should follow the law.

This director's IRS targeted such people and, in some cases, kept them from getting a tax ID number and a verification that they could raise money. They kept them from participating in the 2012 election because President Obama was up for reelection, of course.

And now he has the gall to go before a Senate committee and testify that it is okay for someone illegally in this country that is involved in identity theft to use fraudulently someone else's Social Security number as long as it is not for a bad purpose.

If there has ever been a good reason to remove a department head, it certainly exists with the IRS Commissioner John Koskinen.

The article goes on and says that he made the statement in response to a question from Senator DAN COATS, a Republican from Indiana, during a session of the Senate Finance Committee about why the IRS appears to be collaborating with taxpayers who file tax returns using fraudulent information. Senator COATS said that his staff had discovered the practice after looking into agency procedures.

This is Senator Coats being quoted: "What we learned is that . . . the IRS continues to process tax returns with false W-2 information and issue refunds as if they were routine tax returns, and say that's not really our job. We also learned the IRS ignores notifications from the Social Security Administration that a name does not match a Social Security number, and you use your own system to determine whether a number is valid."

He is talking about the IRS.

So if we are just talking about strictly the issue of competence and not even getting into lies, fraud, deception, violating court orders, violating congressional orders, violating his own department directives—if we are just talking about an issue of competence and the Internal Revenue Service utilizes Social Security numbers in order to determine whose tax return is being filed and processed and he has the unmitigated gall to say: Now, when the Social Security Administration that issues these numbers tells us that person is filing a tax return and the information that they have given the IRS is false, it is fraudulent, it is not their number, it is not their tax return, it is not their tax information, the head of the IRS, Mr. Koskinen, says: We don't trust the Social Security number—that is basically what he is saying—we don't trust the Social Security Administration on whether or not it is a valid Social Security number when they tell us it is clearly not a number that belongs to the person that is filing that return. We go by our own information.

Now, how in the world could the Internal Revenue Service have more valid information about a taxpayer's Social Security number than the Social Security Administration that issued the number, maintains the number, and updates their records regarding who is using that number?

Giving the benefit of the doubt, maybe it is not incompetence. Maybe it is just so much unbridled arrogance that he honestly believes that nobody can be right except his department because he is the head of it.

The article goes on: "Asked to explain those practices, Koskinen replied, 'What happens in these situations is someone is using a Social Security number to get a job, but they're filing their tax return with their [taxpayer identification number].' 'What that means,' he said, 'is that they are undocumented aliens . . They're paying taxes. It is in everybody's interest to have them pay the taxes they owe.'

"'As long as the information is being used only to fraudulently obtain jobs,' Koskinen said, 'rather than to claim false tax returns, the agency has an interest in helping them. The question is whether the Social Security number they're using to get the job has been stolen. It's not the normal identity theft situation,' he said.

"The comments came in the broader context of a hearing on cybersecurity in the agency. About 464,000 illegally obtained Social Security numbers were targeted by hackers in a February cyber breach of the agency, while information on 330,000 taxpayers was stolen in an unrelated breach last year."

Koskinen "added that the agency wanted to differentiate that 'bad' misuse of personal data from other uses. 'There are questions about whether there's a way we could simply advise people . . . A lot of the time those Social Security numbers are borrowed from friends and acquaintances and they know they've been used, other times they don't.'"

So, apparently, people at the IRS, like Lois Lerner, don't mind violating the law, don't mind violating their oath, don't mind violating the very instructions for doing their jobs, and don't mind people—apparently, Koskinen doesn't—mind people that have violated the law to come into this country and have violated the law by possessing and using a stolen Social Security number without regard to whether they actually stole it themselves. No problem there as long as they are using it, apparently, to pay taxes.

What he doesn't say is that what these returns normally do—from what I can glean, they are not using fraudulent Social Security numbers to say: IRS, we want to pay more taxes into the U.S. Treasury. So just look the other way while we use a fraudulent or a stolen identity, a stolen Social Security number. Just look the other way because we are going to send you some more money.