complied. *Videotronics v. Bend Electronics*, 586 F. Supp. 478, 484 (D. Nev. 1984).

The substantial compliance doctrine is closely related to the de minimis doctrine which refers to a legal violation or harm, ''often but not always trivial, for which the courts do not think a legal remedy should be provided.'' *Hessel v. O'Hearn*, 977 F.2d 299, 304 (7th Cir. 1992) (citations omitted). *See id.* (describing substantial performance and de minimis as ''closely related . . . meliorative doctrines''). As is true of the substantial compliance doctrine, ''[w]hether a particular activity is a de minimis deviation from a prescribed standard must, of course, be determined with reference to the purpose of the standard.'' *Wisconsin Dept. of Revenue v. Wrigley*, 506 U.S. 214, 232 (1992).

Whether the substantial compliance doctrine applies in a particular context is an ordinary question of statutory and regulatory interpretation. In some contexts, courts have concluded that there was no room for application of the doctrine. *See, e.g., United States v. Locke*, 471 U.S. 84, 100-102 (1985) (filing requirements of Federal Land Policy and Management Act); *Bennett v. Kentucky Dept. of Educ.*, 470 U.S. 656, 663-64 (1985) (repayment requirements of Elementary and Secondary Education Act). In other contexts, where the purpose of a federal enactment may be achieved with substantial compliance, courts have permitted the doctrine's application. See, e.g., Hickel v. Oil Shale Corp., 400 U.S. at 100-02; *Kent v. United Omaha Life Ins. Co.*, 96 F.3d at 807; *Donato v. Metropolitan Life Ins. Co.*, 19 F.3d at 382-83; *Straub v. A.P. Green*, 38 F.3d at, 452-53. Unlike the substantial compliance doctrine, the de minimis doctrine is generally *presumed* to apply to violations of federal statutes, absent some contrary indication from Congress. *See, e.g., Wisconsin Dept. of Revenue v. Wrigley*, 506 U.S. at 231.

The first question to consider in this case is whether either the substantial compliance doctrine or the de minimis doctrine *applies* to the WARN Act requirements incorporated by reference in the CAA, specifically the written notice requirements of section 205(a) of the CAA and section 639.7(d) of the Board's Interim WARN Act regulations. I conclude that the WARN Act's written notice requirements are best interpreted to allow application of the substantial compliance and *de minimis* doctrines in cases in which technically deficient written notice has been provided.

As explained in the majority opinion, the purpose of the WARN Act is ''to provide workers with adequate advance notification of an employment loss.'' *Supra* at 6. A WARN Act notice ''provides workers and their families some transition time to adjust to the prospective loss of employment, to seek and obtain alternative jobs and, if necessary, to enter skill training or retraining that will allow these workers to successfully compete in the job market.'' Notice of Adoption of Regulations and Submission for Approval and Issuance of Interim Regulations, 142 Cong. Rec. S271–72 (daily ed. Jan. 22, 1996). The regulations require that an employing office provide employees with *written* notice of several pieces of information, most importantly the date on which that employee will no longer have a job. The superiority of a fully compliant written notice delivered individually is that a writing is best calculated both to convey the information that must be conveyed *and* to demonstrate beyond question (and litigation) that the required notice has been provided. But there are circumstances in which an omission from the writing will not defeat the purpose of the WARN Act's legal requirements. That purpose is to provide employees with actual notice *that* they are going to lose their job and when that job loss will take place. Because the purpose of the written notice requirement can be fulfilled *when* employing offices actually provide affected employees with timely notice of impending job loss, I conclude that both the substantial compliance and the *de minimis* doctrines are applicable to the WARN Act requirements at issue.[2]

That brings me to the difficult question of whether the employing office here, the Office of the CAO of the House of Representatives, substantially complied with section 205(a) of the CAA, and section 639.7(d) of the Board's implementing regulations (or, put differently, whether its violation of the legal requirements was *de minimis*). When a plant or office closing is to occur, the most important questions for employees and their families are whether they are going to lose their jobs and, if so, when. And, although the CAO provided employees with a timely written notice on December 13, 1995, it failed to put the most critical information—the date of certain job loss—in that notice. There is no apparent reason for the omission, and the CAO has provided no explanation that makes sense in light of its admitted knowledge of the relevant date. Indeed, the Committee on House Oversight of the House of Representatives appears to have instructed the CAO immediately to provide employees with the required notice of all relevant information, including the date. *See supra* at 3.[3]

The Hearing Officer concluded, however, that the CAO had substantially complied with the notice requirements and that the omissions were ''minor''—*i.e., de minimis.* He first determined that the CAO had provided a written notice, that the written notice contained two of the four items as to which notice is required, and that, as to a third item (bumping rights), the requirement was inapplicable and no notice was required. With respect to the fourth item—notice of the date of job loss—the Hearing Officer determined that the written notice failed to provide that vital date.

The Hearing Officer nonetheless determined that the CAO substantially complied with the written notice requirement or, put differently, that any violation was minor or *de minimis.* He found that: (a) The CAO provided, on September 8, 1995, a written notice indicating that employees would lose their jobs due to privatization and stating that privatization was likely to occur by mid-December 1995; (b) The CAO provided on December 13, 1995, a written notice again indicating that employees would lose their jobs due to privatization and that such job loss would occur some time after January 1996; and (c) The CAO convened meetings on December 13, and 14, 1996, at least one of which each employee attended, where the CAO stated repeatedly that February 14, 1996 was the date on which the private contractor would take over House Post Office operations. As to appellant Schmelzer, the Hearing Officer expressly found actual notice of the date of job loss. And as to the appellants in *Quick*, the Hearing Officer determined that actual notice of the date of job loss was repeatedly given at meetings on December 14, 1996 and that each appellant was present at one of those meetings. The fairest reading of these findings is that the CAO actually provided the *Quick* appellants with notice of the date of job loss. These factual findings are fully supported on the record.

Based on these factual determinations, the Hearing Officer concluded that the CAO substantially complied with the WARN Act's legal requirements, and that, in these unique circumstances, the omissions from the written notice were *de minimis.* I believe that his legal conclusion, based on the facts, is correct. I therefore concur in the judgment affirming his decision and order.

[2] Federal courts to have considered the question have implicitly agreed with this conclusion. *See supra* at 10 (citing and describing cases).

[3] Had the CAO done as the Committee instructed, the CAO would likely have avoided this extended litigation. But I disagree with the majority opinion's suggestion that the actions of the Committee or certain other actions of the CAO on behalf of employees are relevant to the question of the CAO's substantial compliance. The latter actions, *i.e.,* the employee assistance proffered by the CAO, might have been relevant to the CAO's defense of good faith.

RECONCILIATION SPENDING BILL AND TAX CUT BILL

Mrs. BOXER. Mr. President, I voted for both the spending and tax reform bill because I believe they will strengthen our economy and provide needed tax relief for millions of Americans.

First and foremost, these bills balance the budget by 2002. This is a remarkable testament to the extraordinary health of our Nation's economy.

In 1992, just 6 years ago, the budget deficit stood at $290 billion. Thanks in large part to the economic plan passed in 1993, the budget deficit will decline this year to $45 billion.

In 1992, unemployment stood at 7.5 nationwide and 9.6 percent in California. Robust economic growth spurred by responsible economic policy has caused unemployment to decline to historically low levels.

This bill cuts taxes for millions of American working families. In fact, this bill contains the largest tax decrease in 16 years. These tax cuts are directed where they are needed most, at middle class working families, promoting savings for retirement and education. The $500 per child tax credit will give parents an extra helping hand in providing for their children. These are tax cuts that I wholeheartedly support.

I am especially pleased that this bill makes important investments in health care for uninsured children. I believe the $24 billion provided in the bill for children's health care may be the most significant health policy achievement in over 30 years.

I am very pleased that the conferees on the Tax Reconciliation bill rejected an unwise proposal to raise the Medicare eligibility age. I believe that retaining health coverage for our senior citizens must remain a national priority.

Two important priorities of mine were also included in the final reconciliation bill. My 401(k) Protection Act, which helps secure the retirement savings of millions of Americans will soon become law. Finally, I am pleased that the conferees included my Computer Donation Incentive Act, which provides tax benefits for the donation of computers to elementary and high schools.

I am proud to support this bill and am confident that it will add to the strong economic growth our Nation has enjoyed over the past six years.