

114TH CONGRESS  
1ST SESSION

# S. 2215

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

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IN THE SENATE OF THE UNITED STATES

OCTOBER 28, 2015

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

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## 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”.

1 **SEC. 2. RESTRICTION ON DISCRETIONARY BONUSES FOR**  
2 **EMPLOYEES OF THE INTERNAL REVENUE**  
3 **SERVICE.**

4 (a) IN GENERAL.—The Secretary of the Treasury (or  
5 the Secretary’s delegate) shall not provide any discre-  
6 tionary performance award to any employee of the Inter-  
7 nal Revenue Service with respect to whom there is sub-  
8 stantial evidence of misconduct or seriously delinquent tax  
9 debt.

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

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

21 (1) MISCONDUCT.—The term “misconduct” in-  
22 cludes—

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

1 (B) any violation of section 1203(b) of the  
2 Internal Revenue Service Restructuring and Re-  
3 form Act of 1998;

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

6 (D) violent threats;

7 (E) fraudulent behavior, including fraudu-  
8 lently claiming unemployment benefits and  
9 fraudulently entering attendance and leave on  
10 timesheets; and

11 (F) any other behavior determined by the  
12 Secretary (or the Secretary's delegate) under  
13 regulations.

14 (2) SERIOUSLY DELINQUENT TAX DEBT.—The  
15 term “seriously delinquent tax debt” means an out-  
16 standing debt under the Internal Revenue Code of  
17 1986 for which a notice of lien has been filed in pub-  
18 lic records pursuant to section 6323 of such Code,  
19 except that such term does not include—

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

23 (B) a debt with respect to which a collec-  
24 tion due process hearing under section 6330 of  
25 such Code, or relief under subsection (a), (b),

1 or (f) of section 6015 of such Code, is re-  
2 quested or pending.

3 (3) DISCRETIONARY PERFORMANCE AWARDS.—

4 The term “discretionary performance award” in-  
5 cludes—

6 (A) any performance award based on an  
7 employee’s performance as reflected in the most  
8 recent rating of record;

9 (B) any special act and manager award, or  
10 any similar award based on individual or group  
11 achievements;

12 (C) any suggestion awards based on the  
13 adoption of employee suggestions; and

14 (D) any quality step increase or within  
15 grade pay increase based on performance rat-  
16 ings.

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