

cyber roles opportunities to enhance their careers, broaden their professional experience, and foster collaborative networks by experiencing and contributing to the cyber mission beyond their home Agencies. By offering these kinds of dynamic and rewarding opportunities, this legislation will help retain highly talented cyber professionals and strengthen our government's security by developing greater interagency awareness and collaboration.

I am pleased that this morning the Homeland Security and Government Affairs Committee unanimously approved this legislation. It moves us closer to closing the cyber security workforce gap.

In addition to taking commonsense steps like we did today in committee, Congress needs to look ahead and plan for long-term solutions to ensure that we always have a strong, competitive pool of cyber security talent to draw on. We need policies that encourage students of all ages and educational levels to seek out STEM fields, such as computer science, so they are prepared to fill these in-demand jobs and be our first line of defense against these emerging and rapidly evolving threats.

I look forward to continuing to work with my Republican and Democratic colleagues to get this bill signed into law and to advance other commonsense legislation that strengthens our Nation's cyber capabilities and safeguards the weakest links in the cyber security chain from harm.

Mr. President, I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### TAX FILING SEASON

Mr. GRASSLEY. Mr. President, I come to the floor for two reasons: No. 1, to speak about the tax bill of 1 year ago, and then, for a longer period of time, to address the issue before the Senate, which is the nomination of Mr. Barr.

The tax filing season began just over 2 weeks ago. Despite the disruption of the temporary partial government shutdown, the IRS is reporting to the Nation that all systems are go. Tax returns are being processed as normal, and refunds are being sent out. While there are lingering effects from the shutdown, overall, the IRS and Treasury have done a pretty good job of minimizing the effects of the shutdown on tax filers.

This season is receiving additional scrutiny as it is the very first time that tax filers are filing under the tax cuts and reforms enacted last year. My colleagues on the other side of the aisle and some in the media appear to be obsessed with finding anything they can

manufacture to declare the filing season under the new law a failure. Of course, that is after only 2 weeks of tax filing—not a long enough period of time to draw too many conclusions.

Case in point: Last week the IRS released preliminary filing data covering the first weeks of the filing season. Immediately, naysayers began focusing on data that suggests that tax refunds in the first week were down slightly over last year, as well as focusing on anecdotal social media posts. Never mind that the current refund numbers are based on only a few days of data, or that refund statistics can vary widely from one week to the next. Never mind that most of the social media posts are unverified. Many have the markings of a coordinated effort by liberal activists who have regularly used hashtag “GOP tax scam” to attack the law on Twitter, despite a vast majority of taxpayers paying less in taxes.

Yet our journalists, who are well educated and ought to know better, fall for it—hook, line, and sinker—including such tweets in articles with no questions asked or verifying the veracity of these claims.

To be fair, oftentimes buried deep in such articles, well below a sensational headline, is an attempt to demonstrate some semblance of unbiased reports, noting that under the tax law, most taxpayers will see tax cuts. That is right. Most taxpayers will see tax cuts. You most assuredly wouldn't know this from the headlines bemoaning a reduction in tax refunds, but the vast majority of taxpayers experienced a tax cut last year, and will this year, as well.

Every analysis—from the non-partisan Joint Committee on Taxation to the right-leaning Tax Foundation, to the liberal Tax Policy Center—demonstrates that taxpayers are sending less of their hard-earned money to Washington this year.

As an example, an Iowa family of four with the State's family median income of around \$75,000 stands to see their tax bill cut by more than half, or about \$2,100 in savings. This is real tax relief that began appearing in many taxpayers' paychecks at the start of 2018. That is a very important point. The government could have chosen to deprive this taxpayer of this extra \$2,100 last year until they filed their taxes during this tax season.

This may have been the best thing to do if you are someone who starts with the assumption that their money would be better off in the hands of the government interest-free. But I do not believe that is the best thing to do.

I believe taxpayers know better how to spend their hard-earned money than Washington does. It should be up to the individual taxpayer whether it is in his or her interest to put that extra \$2,100—or about \$175 a month—in a savings account or spend it on buying school supplies for their children or maybe even making a car payment. That is a decision 157 million taxpayers can make and not 535 Members of Con-

gress or the bureaucrats who are out spending the money.

In early 2018, Treasury and the IRS implemented updated withholding tables to give taxpayers that option of deciding whether to save or spend and what to spend it on or how to save it.

A chief priority for the new withholding tables was accuracy. The IRS' goal was to help taxpayers get the right amount withheld from their paycheck. However, common sense ought to tell us that no withholding table will ever be perfect—at least not perfect for 157 million different taxpayers. If they were, there would be no need for tax refunds. Only what was necessary to satisfy a taxpayer's tax obligation would need to be taken from their paychecks.

But that is unlikely. Every taxpayer is affected a little differently under the Tax Code based on their personal circumstances, and some taxpayers' incomes may fluctuate throughout the year. This makes exact withholding based on general tables nearly impossible. As a result, the amount of a taxpayer's refund is unlikely to be exactly the same as it was under the old law compared to our new law. Yes, some taxpayers may see a smaller refund, but others may see a larger refund. The size of one's refund tells you nothing about whether a specific taxpayer benefited from last year's tax law.

Given this fact, the best way for any taxpayer to see how tax reform affected their bottom line is to compare this year's tax return with last year's tax return, rather than making that judgment based upon what the refund is.

Tax preparers and tax return software often will provide an analysis comparing the current and previous year's tax return. I encourage taxpayers to compare the total amount of taxes paid this year with the total taxes paid last year, or, if your income materially changed from last year, compare your effective tax rate. That is the taxes paid as a percentage of your adjusted gross income. If your tax preparer does not already provide you with this information, simply ask them for that information.

If taxpayers take this approach, the vast majority will see that their tax bill has gone down. This is what matters, not the size of their refund. The size of the refund tells you nothing beyond the degree to which a taxpayer has overpaid their taxes over the course of the year. I hope Americans will take the time to check so they know the real effects that last year's tax cuts had on their lives and their family.

#### NOMINATION OF WILLIAM BARR

Mr. President, I will now turn my attention to the vote that will happen shortly today or tomorrow on William Barr to be Attorney General for the United States.

Mr. Barr is a highly accomplished attorney and an experienced public servant with an outstanding record. The