wages for men, but I also can't believe he would say the problem is not women's wages when we know that—I have spent a lot of time on this floor talking about the dignity of work. I understand that so many Americans have seen corporate profits go up; we have seen executive compensation explode upward; we have seen workers working harder and being more productive; and we have seen wages remain flat. The issue is that wages are flat, in large part, because this body and this President have followed the advice of Stephen Moore and continued to cut taxes on rich people, underinvest in infrastructure, underinvest in working families, underinvest in public health, and underinvest in public education. So to put it on women and say that the problem has actually been the steady decline in male earnings—we shouldn't even be talking about women's wages—just makes no sense.

He doesn't seem to understand that, fundamentally, as challenged as so many working families are with stagnant wages and with lack of opportunity, if you are a woman in this country, if you are someone of color, the challenges are even greater. He should know that. Every economic statistic shows that. Sentient human beings walking down the street and listening should know that. But for some reason, this man who wants to be a Governor on the Federal Reserve thinks otherwise.

He wants the entire country—and this is probably even more serious. He wants the entire country to look like Kansas. He was the mastermind—or one of the masterminds—behind Governor Brownback's move in Kansas to basically eliminate tax liability for a whole group of mostly prosperous people, to cut taxes overall on the rich, and then go after public education and cut public education. It was so extreme that once it was enacted in a very Republican State by a Republican Governor, it was the Republicans in the legislature who unenacted it. They repealed most of the things he did and overrode this far-right Republican Governor's veto, again, based on what Mr. Moore had suggested. While almost all of the 50 States were gaining jobs, once-prosperous Kansas lost jobs during this time. He wants that disastrous economic model to go nationwide, and we know he is not alone. It is the same philosophy that so many in this town say we should do—tax cuts for the rich and not for working families. It is this view that if you cut taxes on the rich, the money will trickle down and everybody will have a better standard of living. We tried that with President Reagan, and it didn't work. We tried that with President Bush, and it didn't work. If you remember in the 8 years of the Bush economy, a few hundred thousand in a country of 300-plus million, there was no net job growth to speak of in the Bush 8 years. Then the Trump tax bill cut taxes on the rich, and maybe it will trickle down, and we will have more jobs and more wages and all that. It just never works. It works for the rich. They get huge tax cuts. Bill Clinton, on the other hand—during his 8 years, in which they increased taxes on upper income people, we saw a 20 million net job increase.

For some reason, Stephen Moore and his corporate crowd don't understand what happens when you cut taxes for the rich. You don't grow the economy by giving more money to the superwealthy, who will invest it in Swiss bank accounts. You focus on the middle class, and you give the tax breaks to the middle class like our earned-income tax credit bill. If you focus tax breaks on the middle class, you will grow the economy because you are putting money in the pocket of somebody making $20- or $30- or $50- or $100,000 a year. They are going to spend it. They are not going to put it in a Swiss bank account. When you give tax cuts to some of the people in the Trump Cabinet, they are going to put more in Swiss bank accounts. They are not going to spend it. They are not going to invest it. They are not going to make any difference in our economy.

So I ask my colleagues to vote no on Stephen Moore not only because there is so much about him and what he has done and what he has written, but mostly for what he would advocate as a member of the Federal Reserve.

If you love your country, you will fight for the people who make it work, and you respect and honor work. There is nothing about Mr. Moore's record that would suggest he would do that. We need someone on the Federal Reserve who actually understands that.

I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

The Senator from Iowa.

NATIONAL SMALL BUSINESS WEEK

Mr. GRASSLEY. Mr. President, I would like to first give approximately a 1-minute speech and then speak for a longer time on another subject.

I am happy to recognize small businesses in Iowa, and, of course, we should recognize them all across our country. We do that by celebrating National Small Business Week.

In my State of Iowa, 99 percent of all businesses are small businesses. Also, almost half of Iowa's employees are employed by small businesses.

Government regulations have a disproportionate impact on small businesses, often costing them 20 percent more than the average of all businesses. So we need to remember that small businesses are the main source of America's innovations and economic strength. We should all be proud of and support these men and women who work hard to keep our communities vibrant.

This week is devoted to honoring small business.

TAX REFORM

Mr. President, a few weeks ago, our tax filing season came to an end. This filing season was a very important milestone as it was the first tax filing season under the Tax Cuts and Jobs Act signed by the President before Christmas 2017.

Congressional Democrats sought to turn the filing season into an indictment of the tax reform through a campaign of misinformation and a campaign of half-truths. They were obsessed with finding anything—just anything—they could hang their hat on to declare that the tax filing system was a failure.

I will give you a case in point—maybe, several cases.

They attempted to use early and incomplete tax reform data to mislead taxpayers into believing that since the average tax refunds went down, taxpayers' taxes actually went up. Of course, such a claim is just simple hogwash. The size of the tax refund tells you absolutely nothing about a taxpayer's overall tax liability. The tax refund, as most people ought to know, tells you how much a taxpayer overpaid the Federal Government throughout the year.

None other than the Washington Post Fact Checker called out Democrat tax refund falsehoods as, in their words, ''nonsensical and misleading.'' The Democrat talking points earned the Democrats a whopping four Pinocchios from that Fact Checker. Yet the Democrats wouldn't let facts or reason get in their way, because if it did, it wouldn't be a political win for them. The Democrats continued to mislead and scare the public for several more weeks. And why not? The truth might hurt.

Then, more complete tax refund data came in showing that the average tax refunds were actually in line with the previous years. Much to the Democrats' chagrin, their favorite talking point was, once and for all, exposed for the nonsense that it is.

The fact is that this filing season was a resounding success for the Tax Cuts and Jobs Act, signed before Christmas 2017. The filing season happened to run remarkably smoothly. This became even clearer the further into the filing season we went and a more complete picture emerged. On four points, all the IRS computer systems functioned as planned, refunds were processed in a timely manner, the total number of refunds sent to taxpayers are up—and the average refund amount differed by only $55 compared to the previous tax year—and, lastly and most importantly, millions of middle-income taxpayers saw less of their hard-earned money go to Washington. And, of course, that was the purpose of the tax bill in the first place.

Now, unfortunately, the Democrats remain yet today as determined as ever to take down tax reform through a campaign of misinformation. For years, they misled the American people and promoted a narrative full of distortions and misrepresentations about what the law does and doesn't do. Even when the bill was a little more than a 1-page outline, Democrats began their campaign depicting tax reform as a giveaway to the wealthy and a tax hike for the middle class. As the committee discussed new ideas and as the committee drafted a final bill, it actually evolved. It was never like somebody 6 months before said: This is what we are going to pass, and we are going to pass it just this way.

No, it evolved considerably from the initial framework.

Yet the Democrat talking points that began when we first started talking about the bill never changed and, still today, haven't changed. Analysis after analysis, ranging from the nonpartisan Joint Committee on Taxation to even the very liberal Tax Policy Center, showed that tax reform would cut taxes on average for every income group. These analyses showed that to the extent there were tax increases, they were largely concentrated on the wealthy—in other words, a more aggressive tax law.

That is right. The taxpayers Democrats claimed were the big winners in the tax reform are actually the ones most likely to see a tax hike. Moreover, according to the Joint Committee on Taxation analysis, the largest percentage of tax cuts are concentrated among low- and middle-income groups. For emphasis, the Joint Committee on Taxation analysis also shows that tax reform made the Tax Code more progressive. I have said it twice now. I say it a lot of times. I am trying to get somebody to understand that this is what experts say, not what this Senator says.

Millionaires now shoulder an even larger share of the total tax burden than under prior law. As you can expect, Democrats are determined not to let these facts get in their political way. Since the beginning, they have argued that up was down and that tax cuts were tax increases, and have even suggested the bill's passage was a sign of "Armageddon."

Unfortunately, their constant drum beat, coupled with little pushback from the mainstream media, has worked to mislead too many taxpayers. However, there are signs that some in the media are starting to see that the Democrats' talking points are the nonsense that those talking points really are. You might not believe this, but a few weeks ago the New York Times, of all papers, published an article highlighting how Democratic talking points and far too many Americans' perceptions of the law don't match reality.

I would like to ask you to study this chart. It compares the liberal Tax Policy Center's analysis of taxpayers receiving tax cuts under the individual income provisions of the law with a recent survey of taxpayers who think they received a tax cut.

Follow me on this chart. As you can see, there is a large gap between how many taxpayers actually received a tax cut and those who think they did.

Based on the Tax Policy Center analysis, nearly 70 percent of Americans earning between $30,000 and $50,000 saw a tax cut, but only about 36 percent think they got the tax cut. Similarly, more than 80 percent of Americans earning $50,000 and $70,000 received a tax cut, but only half that amount, 40 percent, think they got a tax cut. The gap between perception and reality continues as you go up the income scale. Only about half as many people who did actually get a tax cut think they did. As noted in the New York Times:

> To a large degree, the gap between perception and reality on the tax cuts appears to flow from a sustained—and misleading—effort by liberal opponents of the law to brand it as a broad middle-class tax increase.

Now, read "liberal opponents" as people in the leadership of the Democratic Party, both in Congress and outside of Congress, misleading the people. You can see from these statistics on the chart that they were enormously successful and they probably knew what the information was, but for some people, when it comes to politics, the truth doesn't matter.

Something I don't get a chance to do very often is to applaud the New York Times for finally calling Democrats out for their efforts to mislead the American public, but even in this New York Times article, the paper was selective in its reporting. The paper chose to highlight only the Tax Policy Center's analysis of the individual income tax provisions rather than its analysis of all major tax provisions enacted in the Tax Cuts and Jobs Act. Even the liberal Tax Policy Center recognizes the person who has the legal burden of paying a tax isn't necessarily the one who bears the economic incidence of that tax. For instance, it is widely recognized that a portion of the corporate tax ultimately falls on individuals in the form of reduced wages, so we cut the corporate tax rate. There ought to be a positive benefit from that for the workers.

Thus, when all major provisions of tax reform are considered, the percentage of taxpayers receiving a tax cut is not 70 percent, as reported, but 80 percent. Moreover, when you look at taxpayers with incomes between $50,000 and $70,000, the percentage receiving a tax cut climbs to 90 percent.

Mr. President, I ask unanimous consent to have printed in the RECORD the complete Tax Policy Center analysis of Americans who receive tax cuts under tax reform.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

TABLE T18–0026—THE TAX CUTS AND JOBS ACT (TCJA). ALL PROVISIONS AND INDIVIDUAL INCOME TAX PROVISIONS TAX UNITS WITH A TAX INCREASE OR TAX CUT, BY EXPANDED CASH INCOME LEVEL, 2018

[All provisions]

Expanded Cash Income Level (thousands of 2017 dollars)	Tax Units		Tax Units with Tax Increase or Cut				Average Tax Change (Dollars) for all Tax Units	
			With Tax Cut		With Tax Increase			
	Number (thousands)	Percent of Total	Pct of Tax Units	Avg Tax Change ($)	Pct of Tax Units	Avg Tax Change ($)	All Provisions	Major Provisions Included Here
Less than 10	13,260	7.5	19.3	−40	0.3	430	−10	−10
10–20	23,850	13.5	62.0	−100	1.1	850	−50	−50
20–30	22,240	12.6	79.1	−250	2.6	780	−180	−180
30–40	16,640	9.5	87.3	−460	4.5	750	−360	−360
40–50	13,220	7.5	90.4	−670	6.2	710	−570	−570
50–75	24,450	13.9	91.6	−1,010	7.0	810	−870	−870
75–100	16,650	95	91.5	−1,540	8.1	1,200	−1,310	−1,310
100–200	30,860	17.5	92.5	−2,560	7.4	1,510	−2,260	−2,260
200–500	11,640	6.6	95.1	−7,000	4.8	2,820	−6,560	−6,520
500–1,000	1,530	0.9	95.0	−22,170	5.0	9,970	−21,240	−20,570
More than 1,000	670	0.4	88.3	−88,940	11.7	121,920	−69,660	−64,300
All	176,100	100.0	80.4	−2,140	4.8	2,770	−1,610	−1,590
[Individual income tax provisions]								
Less than 10	13,260	7.5	4.4	−80	0.3	440	*	*
10–20	23,850	13.5	29.8	−150	1.3	790	−30	−40
20–30	22,240	12.6	51.0	−320	3.1	700	−140	−140
30–40	16,640	9.5	65.2	−520	5.5	660	−300	−310
40–50	13,220	7.5	73.9	−720	7.6	660	−480	−480
50–75	24,450	13.9	81.7	−990	8.7	750	−740	−740
75–100	16,650	9.5	86.6	−1,380	10.1	1,140	−1,080	−1,080
100–200	30,860	17.5	89.1	−2,250	10.1	1,450	−1,850	−1,860
200–500	11,640	6.6	90.9	−6,020	8.5	2,450	−5,280	−5,270
500–1,000	1,530	0.9	92.1	−19,050	7.3	8,930	−17,340	−16,900

TABLE T18–0026—THE TAX CUTS AND JOBS ACT (TCJA). ALL PROVISIONS AND INDIVIDUAL INCOME TAX PROVISIONS TAX UNITS WITH A TAX INCREASE OR TAX CUT, BY EXPANDED CASH INCOME LEVEL, 2018—Continued

[All provisions]

Expanded Cash Income Level (thousands of 2017 dollars)	Tax Units		Tax Units with Tax Increase or Cut				Average Tax Change (Dollars) for all Tax Units	
			With Tax Cut		With Tax Increase			
	Number (thousands)	Percent of Total	Pct of Tax Units	Avg Tax Change ($)	Pct of Tax Units	Avg Tax Change ($)	All Provisions	Major Provisions Included Here
More than 1,000	670	0.4	78.2	−75,110	20.8	98,200	−41,910	−38,290
All	176,100	100.0	64.8	−2,180	6.3	2,760	−1,260	−1,240

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217–1).
* Non-zero value rounded to zero.

Mr. GRASSLEY. Mr. President, I hope that the New York Times article will be a wake-up call to congressional Democrats and people outside of Congress to abandon this misleading rhetoric. Unfortunately, it is more likely they will continue their campaign of misinformation. Yet, as more and more hard data come in on the benefits of tax reform, it will become harder and harder for the American public to take the Democrats seriously with their rhetoric.

With the tax filing season now behind us, we are finally starting to get some of this hard data. H&R Block has released data for this filing season based upon its experience in helping taxpayers during this filing season, which demonstrate how taxpayers fared in each State. Again, as you can see from this chart, taxpayers who are in red and blue States alike have all benefited from tax reform.

One knows what the rhetoric was around here even before we voted on this bill: It is an attack on the blue States. Well, it didn't turn out that way. On average for all States, taxpayers saw a 24-percent reduction in their tax bills.

This data directly contradict misleading arguments by these Washington Democrats, as I stated, that tax reform was an attack on high-tax blue States due to the cap on the State and local tax deductions, and we set that cap at $10,000.

According to H&R Block, not according to this Senator, some of the largest tax reductions are actually found in the high-tax blue States. On average, taxpayers in New Jersey saw the largest reduction in their tax bills at 29 percent. New Jersey, based on the last several elections, is a blue State. Massachusetts had the second largest reduction of 27.6 percent, and California had the third largest with 27.1 percent. They are blue States.

The fact is, on average, taxpayers in every State have benefited from tax reform, and in some cases, high-tax blue States have fared even better than red States.

I am proud of the work we did on tax reform. No bill is perfect, and we still have work to do in addressing a number of technical correction issues, but we have kept our promise to enact meaningful reform that has cut taxes for the middle class.

Even more important is what tax reform means for long-term economic growth. It doesn't take a tax expert to see that income, wages, jobs, and unemployment numbers have all very much improved since the enactment of this tax bill. That then reflects in significant benefits obtained by American workers. Of course, that is on top of the direct tax relief that hard-working individuals and families are already receiving, which I described at the beginning of my remarks.

Annualized growth in real after-tax personal income averaged 2½ percent during the Obama administration; it has averaged 3.3 percent since tax reform.

Annualized growth in real average hourly earnings averaged a mere 0.6 percent under Obama compared to 1.7 percent following the enactment of the tax bill. So it is about three times as much.

Monthly job gains averaged 110,000 under President Obama; they averaged 215,000 after this tax bill passed.

There have been nearly 5.4 million jobs created since January of 2017, with more than half of that job creation having occurred since the enactment of tax reform.

Under President Obama, the unemployment rate averaged a whopping 7.4 percent. Today, it averages 3.9 percent.

Following tax reform and for the first time since 2001, the number of job openings in the national economy has exceeded the number of unemployed Americans—a phenomenon that has continued for the past year. That means an American who wants a job can get a job.

To say it simply, tax reform is working for America. For the Democrats to suggest otherwise is nothing more than their continued effort to mislead the American public. I invite the Democrats to take a page from the New York Times article, acknowledge the facts, and work with us to continue to improve the economic environment for hard-working individuals and families all across this great country.

I yield the floor.

I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The bill clerk proceeded to call the roll.

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

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

OPPORTUNITY ZONES

Mr. BRAUN. Mr. President, I thank Senator ERNST for allowing me the opportunity to talk about opportunity zones.

So much has happened since President Trump has been elected that I think has brought opportunity. The economy is obviously booming. In the State of Indiana, for instance, we have 156 opportunity zones in 83 different cities and 58 counties. That is a lot in one State. This is investment into these areas that need jobs. Capital investment is hard to measure. Thank goodness it has come along and has been an opportunity that we in the Hoosier State have taken advantage of.

We are one of the lowest unemployment States in the Union. I am from Dubois County, from the town of Jasper, which supports the lowest unemployment rates in our State—a State of enterprise, a State of commerce. Workforce development is probably the most critical issue that faces our State, but we do a lot of other things well. We live within our means. We addressed infrastructure back in 2017 by repairing roads and bridges and by doing a lot of things well.

We have 80,000 jobs in our State that need one simple thing, and that is proper training.

When I went to school back in the seventies—it dates me a little bit—I took industrial arts. You had a shop class. You had a welding class. You had practical training that led you into good-paying jobs. Somewhere along the way, we kind of almost stigmatized that pathway called career and technical education. We have schools like Ivy Tech. When I was a State legislator, there were 19 different programs, and we were spending nearly $1 billion a year, but we were not providing proper training for high-demand, high-wage jobs.

In our State, we are shipping out twice as many 4-year degrees as we use. Something is not right. I just spoke with an online college, which is another issue I want to mention. The cost of these 4-year degrees has gotten way out of hand. Many graduates spend $80,000, $90,000, $100,000. They take on that debt and have jobs that are not marketable.

We need to pay attention to the simple things that most States need by reorienting the focus of education and providing proper training for jobs that