and I do believe there's a difference between employees and contractors, and I don't want to get into that right at this moment—I do want to say that for Federal employees undergoing a pay freeze and furloughs, there's one thing Uncle Sam can do that apparently hasn't been done with many contractors. He can garnish wages. And you can bet your bottom dollar if there's a Federal employee that owes taxes and you can prove that money is owed to the Federal Government, his pay will be garnished.

But as we heard the gentlelady from California say, these contractors continue to receive the largesse—I guess that's how they regard it—of the Federal Government. It certainly can be distinguished in that way. But I do believe that the chairman of the full committee and the subcommittee deserve credit for, in fact, moving at least where they saw that there should be some equity, that contractors would be treated similarly to Federal employees.

Mr. ISSA. I continue to reserve the balance of my time.

Mr. CUMMINGS. Having no further requests for time, Mr. Speaker, I urge Members to vote in favor of this legislation, and I yield back the balance of my time.

Mr. ISSA. Mr. Speaker, I yield myself such time as I may consume.

I made a decision to bring these two bills separately, rather than combine them, for a reason. This is not controversial, but failed to get through the Senate. The other bill has some controversy. But I'd like to say that in fact I believe that both bills would tell the American people—both the one related to contractors and the next one we'll be considering related to Federal employees—that we hold ourselves to the standard that the American people, the American taxpayer, expects us to.

So although I know that Ms. NORTON does not support the next bill, but with the kind of vigor and optimism and positive discussion that we've heard on the previous two bills and on this, I would say that the important thing for all of us to understand is the money here is significant; but the principle of holding our contractors, and in the next bill ourselves, responsible to a high level of integrity and not having those continue without us taking note of it, I think offers the same statement to the American people at a time of sequestration, at a time in which we're questioning how much we can afford from our government.

For that reason, I want these bills to be considered separately. I intend to vote for both of them. I believe both of them have merit for the same reason; but I do thank my colleagues on the other side because this bill, I believe, is truly without controversy and would be without controversy. I ask all of those here to note that we, on a unanimous basis, support H.R. 882. I ask its support, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. ISSA) that the House suspend the rules and pass the bill, H.R. 882, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. ISSA. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this motion will be postponed.

FEDERAL EMPLOYEE TAX ACCOUNTABILITY ACT OF 2013

Mr. ISSA. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 249) to amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be ineligible for Federal employment.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 249

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Federal Employee Tax Accountability Act of 2013''.

SEC. 2. INELIGIBILITY OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT.

(a) IN GENERAL.—Chapter 73 of title 5, United States Code, is amended by adding at the end the following:

''SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

''§ 7381. Definitions

''For purposes of this subchapter—

''(1) the term 'seriously delinquent tax debt' means an outstanding debt under the Internal Revenue Code of 1986 for which a notice of lien has been filed in public records pursuant to section 6323 of such Code, except that such term does not include—

''(A) a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or section 7122 of such Code;

''(B) a debt with respect to which a collection due process hearing under section 6330 of such Code, or relief under subsection (a), (b), or (f) of section 6015 of such Code, is requested or pending;

''(C) a debt with respect to which a levy has been issued under section 6331 of such Code (or, in the case of an applicant for employment, a debt with respect to which the applicant agrees to be subject to a levy issued under such section); and

''(D) a debt with respect to which relief under section 6343(a)(1)(D) of such Code is granted;

''(2) the term 'employee' means an employee in or under an agency, including an individual described in sections 2104(b) and 2105(e); and

''(3) the term 'agency' means—

''(A) an Executive agency;

''(B) the United States Postal Service;

''(C) the Postal Regulatory Commission; and

''(D) an employing authority in the legislative branch.

''§ 7382. Ineligibility for employment

''(a) IN GENERAL.—Subject to subsection (c), any person who has a seriously delinquent tax debt shall be ineligible to be appointed or to continue serving as an employee.

''(b) DISCLOSURE REQUIREMENT.—The head of each agency shall take appropriate measures to ensure that each person applying for employment with such agency shall be required to submit (as part of the application for employment) certification that such person does not have any seriously delinquent tax debt.

''(c) REGULATIONS.—The Office of Personnel Management, in consultation with the Internal Revenue Service, shall, for purposes of carrying out this section with respect to the executive branch, promulgate any regulations which the Office considers necessary, except that such regulations shall provide for the following:

''(1) All due process rights, afforded by chapter 75 and any other provision of law, shall apply with respect to a determination under this section that an applicant is ineligible to be appointed or that an employee is ineligible to continue serving.

''(2) Before any such determination is given effect with respect to an individual, the individual shall be afforded 180 days to demonstrate that such individual's debt is one described in subparagraph (A), (B), (C), or (D) of section 7381(a)(1).

''(3) An employee may continue to serve, in a situation involving financial hardship, if the continued service of such employee is in the best interests of the United States, as determined on a case-by-case basis.

''(d) REPORTS TO CONGRESS.—The Director of the Office of Personnel Management shall report annually to Congress on the number of exemptions made pursuant to subsection (c)(3).

''§ 7383. Review of public records

''(a) IN GENERAL.—Each agency shall provide for such reviews of public records as the head of such agency considers appropriate to determine if a notice of lien (as described in section 7381(1)) has been filed with respect to an employee of or an applicant for employment with such agency.

''(b) ADDITIONAL REQUESTS.—If a notice of lien is discovered under subsection (a) with respect to an employee or applicant for employment, the agency may—

''(1) request that the employee or applicant execute and submit a form authorizing the Secretary of the Treasury to disclose to the head of the agency information limited to describing whether the employee or applicant has a seriously delinquent tax debt; and

''(2) contact the Secretary of the Treasury to request tax information limited to describing whether the employee or applicant has a seriously delinquent tax debt.

''(c) AUTHORIZATION FORM.—The Secretary of the Treasury shall make available to all agencies a standard form for the authorization described in subsection (b)(1).

''(d) NEGATIVE CONSIDERATION.—The head of an agency, in considering an individual's application for employment or in making an employee appraisal or evaluation, shall give negative consideration to a refusal or failure to comply with a request under subsection (b)(1).

''§ 7384. Confidentiality

''Neither the head nor any other employee of an agency may—

''(1) use any information furnished under the provisions of this subchapter for any purpose other than the administration of this subchapter;

''(2) make any publication whereby the information furnished by or with respect to

any particular individual under this subchapter can be identified; or

''(3) permit anyone who is not an employee of such agency to examine or otherwise have access to any such information.''.

(b) CLERICAL AMENDMENT.—The analysis for chapter 73 of title 5, United States Code, is amended by adding at the end the following:

''SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

''7381. Definitions.
''7382. Ineligibility for employment.
''7383. Review of public records.
''7384. Confidentiality.''.

SEC. 3. EFFECTIVE DATE.

This Act and the amendments made by this Act shall take effect 9 months after the date of enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from California (Mr. ISSA) and the gentleman from Maryland (Mr. CUMMINGS) each will control 20 minutes.

The Chair recognizes the gentleman from California.

GENERAL LEAVE

Mr. ISSA. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within to revise and extend their remarks and include extraneous materials on the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

Mr. ISSA. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, first of all, I would like to commend Mr. CHAFFETZ. Like the last piece of legislation, Mr. CHAFFETZ reintroduces a bill that passed overwhelmingly in the last Congress but was not taken up by the Senate. As Mr. CHAFFETZ said, it is in fact time for the Senate to at least give us an up-or-down vote on this legislation. By bringing it early in the Congress and, I believe, all these bills on a bipartisan basis, we make it clear that we want to hold ourselves to the standard that the taxpayers believe we should.

All Federal employees are currently held for paying their taxes by the code of ethics of the executive branch. So how can someone who, by the code of ethics, in fact not have satisfied in good faith their obligations as citizens, including all financial obligations, especially those to the Federal, State, and local taxes that are imposed by law, how can somebody who in fact hasn't done it and has reached a point of garnishment, reached a point at which they are unwilling to pay their just taxes, have no appeals or any pending, how can they in fact continue to expect to be Federal employees? The truth is these employees have given up any question about their ethics by avoiding it.

Before going further, I would like to have the Speaker take note that in fact for us, as Federal employees, our withholding is already taken out of our taxes. So to become seriously in arrears in our taxes, for the most part, has to do with activities outside our role. We're well insured for health care. Our taxes have already been withheld. So although there are occasions in which a taxpayer may find themselves seriously in arrears for some reason otherwise, this bill intends and has carefully crafted every possible exception so they could continue to work if, in fact, reasonable measures have been taken by the employee. In fact, if an employee simply agrees to be garnished for past taxes, pursuant to the law, they in fact can continue to work.

So I'd like to preface by saying this bill has passed before and has been well thought out. We in fact sent a letter to IRS asking them for a timely response. And to my dismay, they were not interested enough to respond to us by the deadline. Of course, the deadline for responding really was in the last Congress.

I reserve the balance of my time.

□ 1750

Mr. CUMMINGS. Mr. Speaker, I yield myself such time as I may consume.

As one who represents many Federal employees, with the Social Security Administration smack dab in the middle of my district, with many of my constituents getting up at 4 o'clock in the morning, catching the train over here from Howard County and Baltimore County to work for the Federal Government, a group of people, many of whom are being subjected now to furloughs, have been subjected to pay freezes, in some instances have been placed in a position where they have to pay more toward their pensions and get less, a group of people who in many instances I run into them at the gas station, at the Pancake House, or wherever I may see them, who are very much concerned about a word that has become a significant word in this House, ''uncertainty.'' I strongly oppose H.R. 249, a measure that would require the Federal Government to fire—to fire—Federal employees who have an outstanding tax debt. The legislation is unwarranted, unnecessary and, in fact, counterproductive.

I believe that Federal employees, like all Americans, should pay their taxes, and I don't think that there's one single Member of this Congress that feels otherwise. We all believe that Federal employees and all folks who owe taxes ought to pay them. Federal workers hold the public trust and should be held to a high standard of conduct. The fact is that Federal employees have met and exceeded that standard.

The legislation is unwarranted because the tax delinquency rate for Federal employees is less than half that of the general public. In 2011, the tax delinquency rate for the general public was 8.2 percent. In the same year, the tax delinquency rate for Federal workers was only 3.62 percent. Now, let me make it clear: I would suggest that it would be best—and wonderful—if that percentage was zero, but it's not. But again, the general delinquency rate, 8.2 percent; Federal workers, 3.62 percent.

The legislation is unnecessary because the IRS and other executive agencies already have procedures in place to recover back taxes from Federal employees. Through the Federal Payment and Levy Program, the IRS can impose a continuous levy on Federal salaries and annuities up to 15 percent until the debt is paid. Agencies also have the authority to take disciplinary action against employees for delinquent tax debts, which may include removal, if necessary.

The legislation is counterproductive because it would make it more difficult to collect unpaid taxes from Federal employees by requiring their termination and eliminating the ability to impose levies on their salaries.

On another note, I just left, about 3 hours ago, a job fair that I sponsored in my district where 9,000 unemployed people showed up. In talking to some of the various agencies, they said, Congressman CUMMINGS, we're glad that the State of Maryland is now dealing with child support issues a little bit differently because we used to take everybody's license. We would make it almost impossible for them to make money so that they could pay the child support. They said now we're beginning to turn some of those laws around because, again, we want to be effective and efficient in collecting the money. Here, if a person has no job, how are they going to pay their taxes?

I am also concerned that this legislation is being rushed to the floor today to apparently make a political point. During committee debate over the legislation, questions were raised. To his credit, the chairman agreed that we would try to get some responses from the IRS about the rules and procedures regarding debt collection, options for resolving delinquencies, payment options, tax delinquencies of IRS employees, and other issues. The chairman promised to obtain the answers to these questions from the IRS and to work with Democrats before the bill was brought to the floor.

Now, I have absolutely no doubt that the IRS failed to do what they were supposed to do; they did not give us the information. But there was a reason that we wanted that information. We wanted the information so that we could base our decisions on sound facts. If we are placing people in a position where they will lose their way of feeding their family and having a roof over their head and taking care of their kids, it would be nice to have information.

I tell my staff all the time: Give me the information so that I can make a decent decision. We don't have that information, and that is unfortunate. Hopefully, at some point, we will get it from the IRS. Again, Mr. Speaker, I don't blame the chairman. He did his part. He submitted his letter, I know he did, but we still have not heard from

the IRS. So on April 4, 2013, I joined with Chairman ISSA in sending that letter to the IRS, requesting specific information that the committee members agreed was necessary to fairly and fully evaluate the need for this legislation.

Again, without this information, it is unclear whether various scenarios under which taxpayer disputes of tax debt would be exempted under the bill. For example, it is unclear whether an appeal from a collection due process hearing, litigation proceedings in U.S. Tax Court, or hearings under the IRS' Collection Appeals Program would trigger an exemption.

Contrary to the chairman's assurances, the Republican leadership has insisted on bringing this bill to the floor without the benefit of this information and without resolving the many concerns raised during the committee debate. For these reasons, I urge my colleagues to join me in voting against this bill.

Again, we need information, but more importantly, there is something that the chairman said that I think we need to be clear on. I want to see, again, a situation where everybody pays every dime that they are supposed to pay, but I don't think that people get fired if they're not Federal employees when they have a tax delinquency. So when we're talking about fairness, again, we're talking about the Federal employee, and then we're talking about everybody else.

So with that, Mr. Speaker, I reserve the balance of my time.

Mr. ISSA. Mr. Speaker, the gentleman is right. And I would take note that this afternoon the IRS did offer to speak to us over the phone but had no answers in writing, which continues to befuddle me a little bit that we can't get answers. I will continue to work with the ranking member to get those answers.

At this time, I yield 5 minutes to the author of the bill, the gentleman from Utah (Mr. CHAFFETZ).

Mr. CHAFFETZ. I thank Chairman ISSA, Speaker BOEHNER, and Leader CANTOR for their support in allowing us to bring this piece of legislation, a piece of legislation that has come before this body before. This is not a new topic. This is not something that just sprung up with us in the last 10 days here.

Mr. Speaker, on tax day, 2013, I want to impress upon my colleagues that Federal employees who consciously ignore the channels and processes in place to fulfill their tax obligations must be held accountable. The Federal Employee Tax Accountability Act addresses noncompliance with our tax laws by prohibiting individuals with serious delinquent tax debt from Federal civilian employment.

Most taxpayers file accurate tax returns and pay them on time. Most Federal workers do that—the overwhelming majority of them do it. In fact, statistically, more than 96 percent of our Federal employees do the right thing and they do it on time. But, unfortunately, there are a few bad apples out there. There are a few people out there that, despite all the processes, all the appeals, all the things out there, Mr. Speaker, they still choose to thumb their nose at the rest of us. Unfortunately, there are 107,000 Federal workers who don't pay their taxes. It accounts for about $1 billion in uncollected taxes.

In 2011—the most recent year for which the IRS data is available—they tell us that 107,658 civilian Federal employees owed more than $1 billion. Now, the statistics say they have a greater compliance than the rest of the public. But let's remember, when you're unemployed, you're probably going to have a hard time complying. Employment for those that are Federal workers is 100 percent. They have a job. They have a responsibility to pay their taxes.

As the chairman indicated, the intent of the bill is simple: if you're a Federal employee or applicant, you should be making a good faith effort to pay your taxes or to dispute them, as the taxpayers have a right to do.

Under H.R. 249, individuals having seriously delinquent tax debts are ineligible for Federal civilian employment in the executive and legislative branch, including congressional staff. ''Seriously tax delinquent'' is defined as an outstanding Federal tax debt for which a notice of lien has been publicly filed.

□ 1800

And there are exemptions. If you're being paid in accordance with an installment agreement, perhaps you're having your wages garnished, you have an offer of compromise, or wage garnishment, you're exempted; it's not going to affect you.

The IRS has already told us on the record when they testified in a hearing that the overwhelming majority of the 107,000 people fall within that category. They testified to the body in the last Congress that roughly 12 percent of the 100,000 people would fall into this category that we're here talking about today. We've had a hearing about this. We did ask the IRS about this.

I also want to note, Mr. Speaker, on page 4 of the legislation at (c)(3):

> An employee may continue to serve, in a situation involving financial hardship, if the continued service of such employee is in the best interests of the United States, as determined on a case-by-case basis.

There's an opportunity to have the person who's in charge to make a determination: Do you know what? I have looked at this, and I grant this person an exemption.

But, as I did when I spoke to a group of HR professionals who work within the Federal Government, I told them about this and said, You need some tools to take care of the bad apples. I could see every one of their heads shaking, yes, please, give us this tool.

The bill requires individuals applying for Federal jobs to certify they are not seriously tax delinquent. Agencies will also conduct periodic reviews of public records for tax liens. Individuals with serious delinquent tax debt may avail themselves to existing due process rights, including going before the Merit Systems Protection Board.

In fact, in the last Congress, Mr. Speaker, Mr. LYNCH, who's as passionate on this issue as you can possibly find, offered some amendments. And let me read from the record when we accepted the amendment offered by Mr. LYNCH of Massachusetts:

> Mr. LYNCH. With that refinement here, a friendly amendment, I certainly would vote for the bill if the amendment were included.

The amendment was included. We did this in a bipartisan way. That's why it sailed through the House of Representatives last time and why it should sail through again.

In addition, individuals have 6 months to demonstrate that their tax debt is not seriously delinquent—something that Mr. LYNCH asked for, something we agreed with, something that we move forward with.

For many of my colleagues on both sides of the aisle, this legislation should sound familiar because we did pass it.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. ISSA. Mr. Speaker, I yield the gentleman an additional minute.

Mr. CHAFFETZ. Actually, at this time, what I would like to do is yield back and respond based on the other comments.

Mr. CUMMINGS. Mr. Speaker, I yield 3 minutes to the distinguished lady from the District of Columbia (Ms. NORTON).

Ms. NORTON. Mr. Speaker, I just want to say to my good friends, the chairman of the full committee and of the subcommittee, that we were doing so well in the last few bills showing how bipartisan our committees could be. And I mean that sincerely, because the committee has been working in a very bipartisan way, particularly this year.

As I indicated in my prior remarks, there is not perfect symmetry between employees and contractors. Here is one of the examples where we do not have that symmetry.

Mr. Speaker, I am a firm believer in ''lead by example.'' I think that applies to Members of Congress, and I believe the Federal employees believe that applies to them. Why else would they have a delinquency rate less than half the tax delinquency rate of other Americans? They know they are a unique workforce.

Here is a workforce that has already stepped up front beyond the American people. They are the ones who were the first to sacrifice for the deficit, and they keep sacrificing, now in the 3rd year of a freeze and a sequester on top of it.

Why would we pick them out for any other purpose except a symbolic purpose, which is what I see here? It's not

lost on any of us, Mr. Speaker, that today is April 15. I suppose this is a bill to make sure everybody understands that we understand it's April 15. I understand entirely the importance of symbolic moves. I put out a release myself today on taxation without representation.

But here we have the best workforce in the United States, the most specialized, and the workforce that has given more than any of us.

I have a serious legal problem with this bill. This bill defines a ''seriously delinquent'' Federal worker as one against whom there is ''notice of a lien which has been publicly filed.'' Mr. Speaker, a notice of lien is a claim by the claimant, in this case, the United States. The answer may come, of course, as to any claim in our legal system from the defendant.

Here, on the basis of the claim alone, we are going so far as to allow even the employee to be fired, this at a time when Americans, including Federal employees, have had the worst hardships since the Great Depression, including homes under water and all the rest of it. It's just not necessary. If they have the best tax record in the United States, why then would they be picked out?

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Mr. CUMMINGS. Mr. Speaker, I yield the gentlelady an additional 30 seconds.

Ms. NORTON. Mr. Speaker, I wanted to emphasize that the IRS already has special procedures to recover taxes from its own employees, and I commend the IRS for that, including, by the way, being able to garnish their wages up to 15 percent and even to take disciplinary actions. Why would we need anything further, particularly at this moment in time, against our Federal employees who have endured so much?

I thank the gentleman for yielding.

Mr. ISSA. Mr. Speaker, I yield myself such time as I may consume.

I join with the gentlelady from the District of Columbia in applauding what the IRS has done. The IRS effectively gave itself the rules that Mr. CHAFFETZ would like to have all Federal civilian workers living under.

The IRS has a delinquency rate now of 1 percent. So if you take a fraction of that 1 percent that could possibly be out of compliance for a short period of time, and that's what happens. You've lowered the overall rate from, for example, the Government Printing Office, 7.6 percent; the 316,000 people at the Department of Veterans Affairs, 13,000 of them, or 4.3 percent, are seriously in arrears.

Mr. Speaker, the gentlelady is absolutely right: the IRS did the right thing, and it worked. You've got a compliance rate down to 1 percent failure, or 99 percent positive compliance rate.

For all the Federal workers who are listening carefully because this could affect them, they're looking to their left and their right endlessly wondering who these deadbeats are because, in all cases, it's below 10 percent, and at the IRS at 1 percent.

Mr. Speaker, the case for this legislation is made by the IRS's success, and I reserve the balance of my time.

Mr. CUMMINGS. Mr. Speaker, I yield 2 minutes to the gentleman from Maryland (Mr. HOYER).

Mr. HOYER. I thank the gentleman for yielding.

Mr. Speaker, I adopt the remarks that were made by Ms. NORTON. The delinquency rate of Federal employees is far below what it is for other employees on a general level throughout this country. I adopt the gentlelady's remarks that, yes, this is April 15, and my own staff has said, oh, I had to pay this, that, or the other.

The implication here is that we brought a bill dealing with Federal employees this day. Why? Because Federal employees are very easy to target. For people who don't like government: Well, the Federal employees, look at what they're doing. You're having to pay your taxes today before those deadbeat Federal employees. That's the message here.

Now, if this were a problem that you really wanted to deal with, it wouldn't have to be April 15. It could have been February 15 or it could be June 15. But, no, that's not the message here.

□ 1810

The message is that somehow Federal employees need to be targeted. I understand they work for us, and so they're easy to get at. And we are getting at them almost every week. We're furloughing them. We're suggesting they pay more, that they're not paying enough for retirement. We are suggesting that somehow they're less than stellar employees.

But before I conclude, let me take a second look at this.

We had a tragic event happen in Boston today, and the President was quick to call Governor Deval Patrick and say we're going to send some Federal employees from the FBI, the ATF, and other agencies to make sure that we look at this and protect America.

We extend our sympathies, of course, to all the victims and their families.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. CUMMINGS. I yield the gentleman an additional 1½ minutes.

Mr. HOYER. We express our sympathies to all of them, and we recognize that they have some employees in Boston and around this country at the municipal and State level, and, yes, at the Federal level, who are going to try to respond and make sure America is safe.

Let's send a message to those Federal employees, because they're our employees, that we respect them, their contribution. Let us not bring a bill to the floor—by the way, the gentleman is correct that it passed here not with my vote last year, because I thought it was a message that was incorrect. I thought that there were processes in place today which allow us to act against those, yes, who are tax delinquents. But very frankly, this is not a discussion today about huge tax delinquents, huge tax frauds, people who are not paying taxes to this country in which they're being so successful.

So, Mr. Speaker, first of all, we send our regrets to those who have been the subject of a terrorist act, whether it was a domestic terrorist, a foreign terrorist, but a terrorist act this day.

Secondly, we say to those Federal employees who time after time, week after week, month after month are being disparaged by their board of directors, that we understand the quality of their service and contribution. And, yes, we understand there are some who don't do what they ought to do, and we demand that they do so, but this is not the way to do it.

Mr. ISSA. Mr. Speaker, I'm not going to do too much responding to something that asks why something was brought on April 15, except to say that the minority was very happy to have us bring on April 15 something to hold contractors responsible on tax day for taxes, and we thought appropriate that both should be about this tax day in which 99 percent of Americans have paid all their taxes, whether they like to or not, and a small percentage have not.

With that, I yield 1 minute to the gentleman from Utah (Mr. CHAFFETZ).

Mr. CHAFFETZ. I thank the chairman.

Mr. Speaker, only in Washington, DC, can we say that this is not a serious issue. We're talking about 107,000 people and a billion dollars in uncollected taxes when the very Americans that are paying their paychecks are writing out their checks.

I would also look at the companion piece of legislation, which is $5 billion, that deals with the contractors. What we're saying to the employees of the Federal Government—the men and women who are patriotic, who are doing their job; they're doing the right thing; they work hard; they love this country; they're the first ones to run and respond—we're going to take care of you; we've got your back. Because every once in a while there is a bad apple, there is somebody that works in that department, there is somebody that works in that agency who doesn't play by the rules like everybody else does. They give this country and they give their counterparts and their employees a bad name. We're going to stand up for them by giving that head of that department in the agency the opportunity to fire somebody if they don't comply.

Pay your Federal taxes, you're in good shape; don't pay your Federal taxes, don't put yourself in place, then we're going to give you an opportunity to be let go.

Mr. CUMMINGS. Mr. Speaker, may I ask how much time we have remaining?

The SPEAKER pro tempore. The gentleman from Maryland has 6 minutes remaining.

Mr. CUMMINGS. I yield 1½ minutes to the gentleman from Pennsylvania (Mr. CARTWRIGHT).

Mr. CARTWRIGHT. Mr. Speaker, I rise in opposition to H.R. 249, the Federal Employee Tax Accountability Act of 2013.

On close examination, it is obvious that this bill is deceptive, unnecessary, and even counterproductive. It's a bill that puts additional requirements on Federal workers that the rest of the public does not face: that of losing their job because of a tax lien. On top of this, common sense will tell you it's a very difficult thing to collect taxes or any debt from somebody who doesn't have a job.

The IRS already has procedures in place to collect back taxes from Federal employees. The Federal Payment Levy Program allows the IRS to impose a continuous levy on Federal, and only Federal, employees up to 15 percent. This means Federal employees already are held to a higher standard and the IRS already has additional weapons in its arsenal, making the bill before us an over-the-top and punitive measure.

It's a solution without a real problem and a solution that will only make it harder to actually collect taxes. And I question whether this is a sincere effort to improve our Nation or just another in a long series of unfair attacks on Federal employees and the unions that represent them. These are people who haven't had a raise in 3 years. These are people for whom many are receiving furlough notices even as we speak. These are people that now we're attacking in a new and better way.

Mr. Speaker, I suggest at some point you wonder how we're supposed to attract talented and capable individuals to come to work for us when we treat them like this.

I urge my colleagues to join me in voting against the bill.

Mr. ISSA. Mr. Speaker, may I inquire as to how much time we have remaining?

The SPEAKER pro tempore. The gentleman from California has 8½ minutes remaining.

Mr. ISSA. At this time, I yield 2 minutes to the gentleman from Utah (Mr. CHAFFETZ).

Mr. CHAFFETZ. Mr. Speaker, I'd like to harken back to the comments of President Obama on January 20, 2010.

Make no mistake; the President was talking about delinquent contractors, not specifically about Federal workers. But I want you, as you listen to the President, in his own words, to wonder why should—these, too, are families. Contractors are families; they're Americans; they're people. Some of them are bad apples. Most of them do a good job.

But listen to the President as he's talking about contractors, and say: Should the same be true for Federal workers?

Quote, from President Obama:

> All across this country, there are people who meet their obligation each and every day. You do your jobs; you support your families; you pay taxes you owe because it's a fundamental responsibility of citizenship. And yet, somehow, it's become standard practice in Washington to give contracts to companies that don't pay their taxes.

Later on, the President said:

> The status quo, then, is inefficiency, and it's wasteful by the larger and more fundamental point that it is wrong. It is simply wrong for companies to take taxpayer dollars and not be taxpayers themselves. So we need to insist on the same sense of responsibility in Washington that so many of you strive to uphold in your own lives, in your own families and your own businesses.

The same should be true for Federal workers. And when those Federal workers are giving out those Federal contracts by the hundreds of billions of dollars, let them be able to look people in the face and say, We hold ourselves to that same high standard. We're not having a separate standard for contractors and for you. Those of us that do work for the Federal Government are honest in our dealings. We pay our taxes. You know what? If we don't around here, they eventually fire us.

That seems to me to be common sense and the right approach.

□ 1820

Mr. CUMMINGS. I yield 1 minute to the gentleman from California (Mr. CÁRDENAS).

Mr. CÁRDENAS. Mr. Speaker, I rise in opposition to H.R. 249.

This bill would bar individuals who work for the Federal Government and who have a tax lien from being employed by the Federal Government. I agree with Congressman CHAFFETZ and the supporters of this bill that all citizens, including our Federal employees, should pay their taxes. However, this bill is far more focused on attacking Federal employees than on actually resolving problems. This bill, H.R. 249, is a political document, not a policy solution.

The IRS says that the tax delinquency rate for our Federal employees is half that of the average American taxpayer. This legislation is the wrong approach and is destined to be grossly ineffective because it makes collecting outstanding taxes difficult—by firing the very people we'd like to pay their taxes. As a former business owner myself, in putting people into homes, I used to find out time after time that the IRS would violate their agreement. It's the IRS that violates the agreement sometimes when somebody says, I'll pay it on a regular basis, and the IRS changes that agreement without notice. That will and does happen to employees all the time.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. ISSA. I yield myself 1 minute.

The gentleman from California is new, and I'm sure he did not mean to disparage our intention.

Our intention was, in fact, to bring accountability and, in fact, a sense of pride to the Federal workforce, one in which 96-point-some percent do pay their taxes, and of the remaining ones who do not, the vast majority has made arrangements to deal with taxes in arrears.

But, Mr. Speaker, less than a year ago, I had my house robbed. I live in a low-crime neighborhood. Less than 2 percent of the homes get robbed in a given year, but the police still responded and still said, I'll do something about your home being burglarized.

All we're saying here is: let's stop talking about the 97 percent who do the right thing, and let's deal with those who do not in a way that encourages them, like the IRS has, to start doing the right thing and lower that failure rate to 1 percent or less.

I reserve the balance of my time.

Mr. CUMMINGS. I yield 1 minute to the gentlelady from California (Ms. SPEIER).

Ms. SPEIER. I thank the ranking member.

Let me just be very specific. Mr. CHAFFETZ, at one point, said we have a few bad apples, and the chairman suggested, Well, who are these deadbeats? Let's talk about who these deadbeats really are. $3.5 billion—54 percent of that $3.5 billion is attributed to military, active military, military Reserves, and retired military.

Now, I don't know about you, but I think maybe we should rethink this because the truth of the matter is 54 percent have either been in the military or active military. Furthermore, 46 percent of those ''deadbeats'' are civilian Federal employees retired and military Federal employees retired.

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Mr. ISSA. I yield myself such time as I may consume.

Mr. Speaker, the gentlelady is entitled to her opinion, but I don't believe her facts.

Our information shows that, in fact, first of all, this bill only pertains to civilian personnel. It does not affect uniformed military personnel. Uniformed military personnel can be court-martialed for not living up to their financial obligations. That is certainly more than we are considering here.

The fact is the numbers we presented, the numbers quoted here, represent civilian workers. Some of those civilian workers do also serve in the Reserves, and some of them are also retired individuals, but let's understand this is not about the men and women deployed in uniform. This is, in fact, about civilian workers who may have supplemental incomes from retirement, who may, in fact, also be Reserves. This is all about people who receive often more than $100,000 a year and have not made arrangements to catch up on taxes that are seriously in arrears by up to $10,000 or more.

I reserve the balance of my time.

Mr. CUMMINGS. Mr. Speaker, how much time do I have left?

The SPEAKER pro tempore. The gentleman from Maryland has 2½ minutes remaining.

Mr. CUMMINGS. I yield that 2½ minutes to the gentleman from Virginia (Mr. MORAN).

Mr. MORAN. I thank my very good friend from Baltimore.

The basic problem with this bill is that it claims to fix a problem that doesn't exist. The fact is that Federal employees have a delinquency rate that is less than half of what it is for the average American taxpayer. The fact is that there already exist programs to garnish wages and annuity income for delinquent filers. The fact is that agencies can already take disciplinary action against employees who have tax debt, including that of termination.

So why are we doing this—to punish people because they chose public service?

This bill would have virtually no effect on revenue because there are so few civil servants who are delinquent and, invariably, there is some understandable reason, just as there has been for a number of our colleagues over the years.

So it's not about bringing down the debt. This is about threatening Federal workers, singling them out by suggesting that there is some kind of endemic problem when there isn't. You've already docked the Federal workforce with up to 14 unpaid furlough days. You've cut more than $100 billion from their pensions and pay. You've just sequestered $600 million from the IRS.

Federal employees work for our constituents, and they work for us. Their jobs are to carry out the laws that we make. The majority of this House apparently ran for office on the claim that the Federal Government isn't working, and now that they've been elected they're trying to prove it—by threatening and accusing and, thus, demoralizing the dedicated public servants who have fought our wars, built our roads and bridges, enforced our laws, invented the technology that powers our economy, and researched the treatments that heal and save our loved ones. And all this Congress can do is to threaten them with bills like this.

This is not a fair bill, and thus I urge a ''no'' vote on it.

Mr. ISSA. I now yield 1 minute to the gentleman from Utah (Mr. CHAFFETZ).

Mr. CHAFFETZ. This bill doesn't threaten the Federal employees. It only threatens the Federal employees who don't pay their Federal taxes. You pay your taxes because you get your income from the taxpayers. It doesn't affect you.

What I hear continually, Mr. Speaker, is, Oh, no problem here. Don't worry about it.

It's $1 billion in uncollected taxes. For far too long, this Congress has ignored this. They keep giving contractors contracts up to the tune of $5 billion a year. I introduced that bill as well.

So to suggest, Mr. Speaker, that this bill is unfair, it's unwarranted, it's going to harm Federal employees—it's going to protect Federal employees, because the ones who are doing the right job, that are patriotic, are protected under this bill. Only those who thumb their noses and won't pay their taxes are the ones who should be scared of this bill.

The SPEAKER pro tempore. The gentleman from Maryland is recognized for 15 seconds.

Mr. CUMMINGS. I yield the remaining time to the gentleman from Virginia (Mr. MORAN).

Mr. MORAN. The problem with this bill is that it singles out Federal employees by threatening and accusing them, suggesting that there is an endemic problem within the Federal Government, and there isn't.

Mr. CHAFFETZ. Will the gentleman yield?

Mr. MORAN. I am more than happy to yield to the gentleman from Utah if I have the time.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. ISSA. I yield 10 seconds to the gentleman from Utah (Mr. CHAFFETZ).

Mr. CHAFFETZ. There are 107,000 people who haven't paid about $1 billion in taxes. To suggest there isn't a problem is, I think, factually without merit.

Mr. ISSA. Mr. Speaker, how much time do I have remaining?

The SPEAKER pro tempore. The gentleman from California has 3¼ minutes remaining.

Mr. ISSA. I yield myself the remaining time.

Mr. Speaker, I would like to close on a little bit quieter note than the debate. The debate was, rightfully so, heated, and it was heated because, in fact, we are making an important symbolic statement in this legislation.

$1 billion is a lot of money to the taxpayers listening, but the principle here is extremely important. It's a principle that shows that, when the IRS changed their rules, they didn't fire very many people. I'm sure, in fact, what they got was compliance, far greater compliance, but let's go through a few things because the gentlelady, my colleague and friend from California (Ms. SPEIER), used a larger number, and the larger numbers, in fact, are worth using in closing.

□ 1830

We've been talking, up until now, about $3 billion, $2.976 billion, that in fact is about the civilian employees of the Federal Government. They have a delinquency rate of approximately 3.62 percent. She mentioned other individuals, and I want to mention in closing their delinquency rate:

Civilian retired: understand, these are not individuals you can fire. They're retired, but their delinquency is 2.5 percent.

Military active duty: these are the men and women who have a different set of rules. They can be court-martialed if they don't live up to their obligations, 2 percent. Remember, that 2 percent includes all those who may eventually comply.

Military Reserve and Guard: these are the men and women who give up their day jobs, often taking a huge pay cut in doing so, often unanticipated, 2.4 percent.

Military retired, 4.3 percent. Mr. Speaker, I can't account for why, when military people retire, they find themselves seriously in arrears in taxes. But what I can say is when we look at 1 percent at the IRS, and 2 percent for those men and women getting a private's pay or a corporal's pay, they manage to keep their taxes straight.

The Federal workforce has a high compliance rate, as has been said repeatedly by my colleagues. Their compliance rate is nearly twice the rate of the public as a whole. Of course, the public as a whole includes over 7 percent unemployed, and it includes all kinds of other characteristics that lead to people being in default.

What we're saying here today is the IRS made a decision to have a compliance standard that has dramatically reduced failure to comply, and has put us in a situation where people of the IRS can say proudly: We pay our taxes. We pay our taxes at a 99 percent rate, and we deal with those who do not live up to promising to pay the rest.

We just want the same for the Federal workforce, and I believe Federal workers listening here today would agree that in fact since most of them do exactly what's right, all of them should be held to do what is exactly right. I urge passage of the bill.

I yield back the balance of my time.

Mr. CONNOLLY. Mr. Speaker, I strongly believe that all Americans, particularly Federal workers, should pay their taxes in full and on time, period. Fortunately, according to the most recent tax compliance statistics from the Internal Revenue Service (IRS), the vast majority of Federal workers, more than 96 percent, pay their taxes in full and on time.

This admirable compliance rate is especially impressive when considering that the Nation's overall compliance rate is approximately 83 percent. Further, with an average delinquency rate for Federal employees of 3.3 percent, compared to an average delinquency rate of 7.4 percent for all American taxpayers, it is clear that our dedicated civil servants take their tax obligations seriously. In addition, for the small minority of Federal employees who fall behind on their taxes, the causes of financial hardship are not unique to Federal workers, but similar to the challenges and circumstances facing many middle class American families who find themselves temporarily unable to meet their tax obligations as a result of life-changing hardships, such as a divorce, serious illness, or a spouse losing a job.

Simply put, H.R. 249 is a solution in search of a problem.

The Congressional Budget Office cost estimate found that implementing H.R. 249 will cost taxpayers $1 million in 2014 and about

$500,000 in subsequent years, since it will not enhance revenues. Although it may seem counterintuitive that the so-called "Federal Employee Tax Accountability Act" would increase the deficit, it is logical when one considers current law. Presently, the law provides for a hierarchy of penalties based on the seriousness and willfulness of the offense related to improperly filing a tax return, and it provides IRS the authority to garnish wages to recoup owed taxes from employees.

H.R. 249 would replace this system with an inflexible mandate to fire any Federal employee with an outstanding tax debt to the Federal Government for which a public lien has been filed. If my Republican colleagues are so concerned about tax delinquency, then why not use the $1 million cost of this legislation to hire additional IRS enforcement agents to chip away at our Nation's net tax gap of approximately $385 billion?

We recently held a hearing where the head of the U.S. Government Accountability Office stated that the tax gap is the single largest item we can address to achieve savings. Could it be that actually recognizing such valuable work does not fit neatly with their negative narrative of the Federal workforce? Spending more than $1 million to implement H.R. 249, which only targets our country's civil servants and does nothing to address our Nation's $385 billion tax gap, is neither a prudent nor wise policy response. I urge all Members to oppose this legislation.

Mr. VAN HOLLEN. Mr. Speaker, I rise in opposition to H.R. 249, the misleadingly named Federal Employee Tax Accountability Act. This bill unfairly singles out federal employees for punishment instead of applying a uniform set of rules to individuals who may be delinquent on their taxes.

All Americans should pay their taxes, and those who fail to do so should be penalized. But this bill denies public workers the full complement of due process rights that would be available to any other American under the same circumstances. In effect, this bill would require the firing of any public employee even if they are legitimately contesting their delinquency through the established process. There are laws and regulations on the books that address how tax delinquency should be handled and how public employees who are delinquent on their payments should be disciplined. By by-passing those procedures, this measure unfairly targets public employees simply because they work for the government.

Public servants work hard every day providing a wide array of public services for Americans, from helping to nurse our wounded veterans, to discovering cures and treatments for diseases that plague millions of American families, to protecting our food supply.

The passage of this bill is the latest in a series of unfair congressional attacks on public workers that has ranged from cutting their pay to reducing their benefits. And this bill arrives just as many of them face further pay cuts resulting from agency imposed furloughs.

Federal workers do not deserve to be treated like this.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. ISSA) that the House suspend the rules and pass the bill, H.R. 249.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. ISSA. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this motion will be postponed.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, proceedings will resume on motions to suspend the rules previously postponed.

Votes will be taken in the following order:

H.R. 1162, by the yeas and nays;

H.R. 882, by the yeas and nays;

H.R. 249, by the yeas and nays.

The first electronic vote will be conducted as a 15-minute vote. Remaining electronic votes will be conducted as 5-minute votes.

GOVERNMENT ACCOUNTABILITY OFFICE IMPROVEMENT ACT

The SPEAKER pro tempore. The unfinished business is the vote on the motion to suspend the rules and pass the bill (H.R. 1162) to amend title 31, United States Code, to make improvements in the Government Accountability Office, as amended, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. ISSA) that the House suspend the rules and pass the bill, as amended.

The vote was taken by electronic device, and there were—yeas 408, nays 0, not voting 24, as follows:

[Roll No. 103]

YEAS—408

Aderholt
Alexander
Amash
Amodei
Andrews
Bachmann
Bachus
Barber
Barletta
Barr
Barrow (GA)
Barton
Bass
Beatty
Becerra
Benishek
Bentivolio
Bera (CA)
Bilirakis
Bishop (GA)
Bishop (NY)
Bishop (UT)
Black
Blackburn
Blumenauer
Bonamici
Bonner
Boustany
Brady (PA)
Brady (TX)
Braley (IA)
Bridenstine
Brooks (AL)
Brooks (IN)
Broun (GA)
Brownley (CA)
Buchanan
Bucshon
Burgess
Bustos
Butterfield
Calvert
Camp
Campbell
Cantor
Capito
Capps
Capuano
Cárdenas
Carney
Carson (IN)
Carter
Cartwright
Cassidy
Castor (FL)
Castro (TX)
Chabot
Chaffetz
Chu
Cicilline
Clyburn
Coble
Coffman
Cohen
Cole
Collins (GA)
Collins (NY)
Conaway
Connolly
Conyers
Cook
Cooper
Costa
Cotton
Cramer
Crawford
Crenshaw
Crowley
Cuellar
Culberson
Cummings
Daines
Davis (CA)
Davis, Danny
DeFazio
DeGette
Delaney
DeLauro
DelBene
Denham
Dent
DeSantis
DesJarlais
Deutch
Diaz-Balart
Dingell
Doggett
Doyle
Duckworth
Duffy
Duncan (SC)
Duncan (TN)
Edwards
Ellison
Ellmers
Engel
Enyart
Eshoo
Esty
Farenthold
Farr
Fattah
Fitzpatrick
Fleischmann
Fleming
Flores
Forbes
Fortenberry
Foster
Foxx
Frankel (FL)
Franks (AZ)
Frelinghuysen
Fudge
Gabbard
Gallego
Garamendi
Garcia
Gardner
Garrett
Gerlach
Gibbs
Gibson
Gingrey (GA)
Gohmert
Goodlatte
Gosar
Gowdy
Granger
Graves (GA)
Graves (MO)
Grayson
Green, Al
Green, Gene
Griffin (AR)
Griffith (VA)
Grijalva
Grimm
Guthrie
Gutierrez
Hahn
Hall
Hanabusa
Hanna
Harper
Harris
Hartzler
Hastings (WA)
Heck (NV)
Heck (WA)
Hensarling
Herrera Beutler
Higgins
Himes
Hinojosa
Holding
Holt
Horsford
Hoyer
Hudson
Huelskamp
Huffman
Huizenga (MI)
Hultgren
Hunter
Hurt
Israel
Issa
Jackson Lee
Jeffries
Jenkins
Johnson (GA)
Johnson (OH)
Johnson, E. B.
Johnson, Sam
Jones
Jordan
Joyce
Kaptur
Kelly (IL)
Kelly (PA)
Kennedy
Kildee
Kilmer
Kind
King (IA)
King (NY)
Kingston
Kinzinger (IL)
Kirkpatrick
Kline
Kuster
Labrador
LaMalfa
Lamborn
Lance
Langevin
Lankford
Larsen (WA)
Larson (CT)
Latham
Latta
Lee (CA)
Levin
Lewis
Lipinski
LoBiondo
Loebsack
Lofgren
Long
Lowenthal
Lowey
Lucas
Luetkemeyer
Lujan Grisham (NM)
Luján, Ben Ray (NM)
Maffei
Maloney, Carolyn
Maloney, Sean
Marino
Massie
Matheson
Matsui
McCarthy (CA)
McCarthy (NY)
McCaul
McClintock
McCollum
McGovern
McHenry
McIntyre
McKeon
McKinley
McMorris Rodgers
McNerney
Meadows
Meehan
Meeks
Messer
Mica
Michaud
Miller (FL)
Miller (MI)
Miller, George
Moran
Mullin
Mulvaney
Murphy (FL)
Murphy (PA)
Nadler
Napolitano
Neal
Negrete McLeod
Neugebauer
Noem
Nolan
Nugent
Nunes
Nunnelee
O'Rourke
Olson
Owens
Palazzo
Pascrell
Pastor (AZ)
Paulsen
Payne
Pearce
Pelosi
Perlmutter
Perry
Peters (CA)
Peters (MI)
Peterson
Petri
Pingree (ME)
Pitts
Pocan
Poe (TX)
Polis
Pompeo
Posey
Price (GA)
Price (NC)
Quigley
Radel
Rahall
Rangel
Reed
Reichert
Renacci
Ribble
Rice (SC)
Rigell
Roby
Roe (TN)
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rokita
Rooney
Ros-Lehtinen
Roskam
Ross
Rothfus
Roybal-Allard
Royce
Ruiz
Runyan
Ruppersberger
Rush
Ryan (OH)
Ryan (WI)
Salmon
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Scalise
Schakowsky
Schiff
Schneider
Schock
Schrader
Schwartz
Schweikert
Scott (VA)
Scott, Austin
Scott, David
Sensenbrenner
Serrano
Sessions
Sewell (AL)
Shea-Porter
Sherman
Shimkus
Shuster
Simpson
Sinema
Sires
Slaughter
Smith (NE)
Smith (NJ)
Smith (TX)
Smith (WA)
Southerland
Speier
Stewart
Stivers
Stockman
Stutzman
Swalwell (CA)
Takano
Terry
Thompson (CA)
Thompson (MS)
Thompson (PA)
Tiberi
Tierney
Tipton
Titus
Tonko
Tsongas
Turner
Upton
Valadao
Van Hollen
Vargas
Veasey
Vela
Velázquez
Visclosky
Wagner
Walberg
Walden
Walorski
Walz
Wasserman Schultz
Waters
Watt
Waxman
Weber (TX)
Webster (FL)
Welch