

she pays off her bills. She is barely making it, getting a little bit behind week after week, month after month, then she gets that check of—I don't know how much Juanalicia Duran gets, but on average she gets a check for a little over \$2,000. It helps her to pay her bills and maybe get a little bit ahead.

Rosa Olea of Toledo works as a manager of a fast food restaurant and makes \$9.35 an hour. Imagine that—a manager of a restaurant making \$9.35 an hour. She said her family struggles to pay bills. The EITC has been a lifesaver since she found out about it through her local VITA center.

There are thousands of stories like this, and we hear hundreds and sometimes thousands of them from Ohioans.

In last week's State of the Union Address, President Obama laid out plans to reform the Tax Code by making the current earned-income tax credit and child tax credit permanent by expanding credit for middle-class families to raise children and save for retirement. Some in this town responded—not surprisingly—by saying that reforming the Tax Code starts with cutting taxes for big business. Think about that.

Most of the time, I hear people in this town—people with good titles, paid well, dressed well, getting a good government pension and health care benefits—say that the first thing we need to do with tax reform is lower the corporate tax rate. It is all about trickle-down economics. You cut taxes on big companies, you cut taxes on the wealthy, and maybe it will trickle down and help workers and families.

Well, the experience of the last 25 years doesn't really say that. The one time we tried trickle-down for a decade—from 2000 to 2010—we had no net private sector job gain in this country. Zero. But when we tried focusing on the middle class and growing the economy from the middle out during the Clinton years, we had a 22-million—it may have been almost 23 million—private sector net increase in jobs. And since the auto rescue, when we have focused on the middle class for the last 5 or 6 years by building the economy out, we have had job growth for 56 or 57 months in a row.

If we are going to reform the Tax Code, we need to draw a line in the sand: No tax breaks for corporations without tax breaks first for working families.

There is one glaring hole with the earned-income tax credit. Under current law, workers without children who are making minimum wage barely receive any EITC. Childless workers under 25 don't qualify at all. That makes young people and workers without children the only group who can be taxed deeper into poverty.

My State of the Union guest was Jason Jacobs, a Cincinnati resident and paraprofessional. He is a college graduate. He went to Ohio University. He has a degree to teach. He has not found a full-time teaching job. He is a

paraprofessional in the West Clermont School District who works with special needs students and does the kinds of things people should be rewarded for. Last year he made less than \$16,000. I believe he is paid hourly. He is obviously not paid in the summer. He is not paid on nonschool days. Because he doesn't have children, he will miss out on this critical tax credit.

That is why my legislation, the Working Families Tax Relief Act, will nearly triple the size of the earned-income tax credit for workers without children, expand access to young workers, and will make permanent enhancements to the EITC to 2017.

We know what this will do. We know that children from low-income families where the families are eligible and qualify and earn the EITC—and I say earned the earned-income tax credit. That is why it is called earned—because these are always working families who are playing by the rules, doing the right thing, and taking responsibility. We know that children from families who have earned the EITC have higher test scores, higher high school graduation rates, and higher college attendance rates. Expanding EITC means more people attending college and more people getting GEDs. It means working more hours and higher salaries. Why wouldn't we invest in the earned-income tax credit? It means stronger communities.

If we fail to act to renew the provisions that expire in 2017, 50 million Americans would lose all or part of the EITC and CTC—50 million Americans who are doing the right thing. They are working hard and taking responsibility for their lives. We would just give up on them? We would be glad to do corporate tax breaks, but we would give up on the 50 million working Americans?

Sixteen million of them—including 8 million children, if we don't renew—will be pushed into poverty or deeper into the poverty they are already in. It is the worst kind of class warfare aimed at working families. These workers need help to get out of poverty, not to be taxed into it.

Renewing the expanded EITC will help so many people in this country. It is not just the right thing to do; it is the smart thing to do because it will bring more wealth to our communities. They will spend the money locally. It will help small businesses, and it will make a big difference in a lot of lives.

While we work to renew and expand this program, I encourage Ohioans who may be eligible for the EITC to visit the IRS Web site irs.gov or call 1-800-906-9887 or find a local Volunteer Income Tax Assistance Center, VITA. It is a vital and free resource for working families.

To receive EITC, all you have to do is file your taxes. That is it. You have earned it; just ask for it. Spread the word about EITC. It is a bridge out of poverty and serves millions of American families across Ohio and across the Nation.

I yield the floor.

ADJOURNMENT UNTIL 10:30 A.M.
TOMORROW

The PRESIDING OFFICER. Under the previous order, the Senate stands adjourned until 10:30 a.m. tomorrow.

Thereupon, the Senate, at 5:54 p.m., adjourned until Friday, January 30, 2015, at 10:30 a.m.

NOMINATIONS

Executive nominations received by the Senate:

DEPARTMENT OF COMMERCE

MANSON K. BROWN, OF THE DISTRICT OF COLUMBIA, TO BE AN ASSISTANT SECRETARY OF COMMERCE, VICE KATHRYN D. SULLIVAN, RESIGNED.

FEDERAL MARITIME COMMISSION

WILLIAM P. DOYLE, OF PENNSYLVANIA, TO BE A FEDERAL MARITIME COMMISSIONER FOR A TERM EXPIRING JUNE 30, 2018. (REAPPOINTMENT)

DEPARTMENT OF STATE

GENTRY O. SMITH, OF NORTH CAROLINA, A CAREER MEMBER OF THE SENIOR FOREIGN SERVICE, CLASS OF MINISTER-COUNSELOR, TO BE DIRECTOR OF THE OFFICE OF FOREIGN MISSIONS, AND TO HAVE THE RANK OF AMBASSADOR DURING HIS TENURE OF SERVICE, VICE ERIC J. BOSWELL, RESIGNED.

INTERNATIONAL MONETARY FUND

JANET L. YELLEN, OF CALIFORNIA, TO BE UNITED STATES ALTERNATE GOVERNOR OF THE INTERNATIONAL MONETARY FUND FOR A TERM OF FIVE YEARS, VICE BEN S. BERNANKE, TERM EXPIRED.

IN THE AIR FORCE

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT IN THE GRADE INDICATED IN THE REGULAR AIR FORCE UNDER TITLE 10, U.S.C., SECTIONS 531 AND 716:

To be major

KIRSTEN E. DELAMBO

THE FOLLOWING NAMED OFFICERS FOR APPOINTMENT IN THE GRADES INDICATED IN THE REGULAR AIR FORCE UNDER TITLE 10, U.S.C., SECTION 531:

To be lieutenant colonel

SALVATORE PELLIGRA

To be major

REBECCA A. BIRD

THE FOLLOWING NAMED INDIVIDUAL FOR REGULAR APPOINTMENT TO THE GRADE INDICATED IN THE UNITED STATES AIR FORCE UNDER TITLE 10, U.S.C., SECTION 531:

To be major

DELL P. DUNN

THE FOLLOWING NAMED INDIVIDUAL FOR APPOINTMENT TO THE GRADE INDICATED IN THE REGULAR AIR FORCE UNDER TITLE 10, U.S.C., SECTION 531:

To be major

LATRISSE P. SEARSON-NORRIS

IN THE ARMY

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT AS PERMANENT PROFESSOR AT THE UNITED STATES MILITARY ACADEMY IN THE GRADE INDICATED UNDER TITLE 10, U.S.C., SECTIONS 4333(B) AND 4336(A):

To be colonel

FRED J. BURPO

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT IN THE GRADE INDICATED IN THE RESERVE OF THE ARMY UNDER TITLE 10, U.S.C., SECTION 12203:

To be colonel

PAUL A. BRISSON

THE FOLLOWING NAMED OFFICER FOR REGULAR APPOINTMENT IN THE GRADE INDICATED IN THE UNITED STATES ARMY NURSE CORPS UNDER TITLE 10, U.S.C., SECTIONS 531 AND 3064:

To be major

MIKELLE J. ADAMCZYK

THE FOLLOWING NAMED OFFICER FOR APPOINTMENT IN THE GRADE INDICATED IN THE RESERVE OF THE ARMY UNDER TITLE 10, U.S.C., SECTION 12203:

To be colonel

ROBERT G. HALE

THE FOLLOWING NAMED INDIVIDUAL FOR REGULAR APPOINTMENT TO THE GRADE INDICATED IN THE UNITED STATES ARMY DENTAL CORPS UNDER TITLE 10, U.S.C., SECTIONS 531 AND 3064: