



1. [H.R. 3724](#): Ensuring Integrity in the IRS Workforce Act (Rep. Noem, R-SD)
2. [H.R. 4890](#): To impose a ban on the payment of bonuses to employees of the Internal Revenue Service until the Secretary of the Treasury develops and implements a comprehensive customer service strategy (Rep. Meehan, R-PA)

H.R. 3724: Ensuring Integrity in the IRS Workforce Act (Rep. Noem, R-SD)

CONTACT: [Matt Dickerson](#), 202-226-9718

FLOOR SCHEDULE:

The bill is expected to be considered on April 21, 2016, under a [closed rule](#).

TOPLINE SUMMARY:

[H.R. 3724](#) would prohibit the Internal Revenue Service (IRS) from rehiring any former employee of the IRS that was fired for cause.

COST:

The [Congressional Budget Office](#) (CBO) estimates that enacting H.R. 3724 “would not have a significant cost over the next five years because it would not change the agency’s current employment procedures.”

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

H.R. 3724 would prohibit the IRS from rehiring former employees who were terminated for cause.

According to a [report](#) from the Treasury Inspector General for Tax Administration, the IRS rehired 323 former employees who had “significant prior performance or conduct issues.”

According to the [CBO](#), “As recommended by the Treasury Inspector General for Tax Administration, the IRS now considers prior conduct and performance issues in the hiring process.”

OUTSIDE GROUP SUPPORT:

- [Americans for Tax Reform](#)
- [National Taxpayers Union](#): **Key Vote**

COMMITTEE ACTION:

H.R. 3724 was introduced on October 8, 2015, and referred to the Ways and Means Committee. The Committee marked up the bill on [April 13, 2016](#), and reported the bill by a voice vote.

ADMINISTRATION POSITION:

According to the [Statement of Administration Policy](#), “The Administration opposes ... H.R. 3724, the Ensuring Integrity in the IRS Workforce Act of 2015.”

CONSTITUTIONAL AUTHORITY:

“Congress has the power to enact this legislation pursuant to the following: Article I, Section [Sic] 8, Clauses 1 and 18 of the Constitution of the United States.”

H.R. 4890: To impose a ban on the payment of bonuses to employees of the Internal Revenue Service until the Secretary of the Treasury develops and implements a comprehensive customer service strategy (Rep. Meehan, R-PA)

CONTACT: [Matt Dickerson](#), 202-226-9718

FLOOR SCHEDULE:

The bill is expected to be considered on April 21, 2016, under a [structured rule](#).

TOPLINE SUMMARY:

[H.R. 4890](#) would prohibit the Internal Revenue Service (IRS) from paying bonuses to employees until it develops and implements a customer service strategy.

COST:

The [Congressional Budget Office](#) (CBO) estimates that enacting H.R. 4890 “would cost about \$2 million in 2017 for additional administrative and personnel costs to prepare the required strategy; such spending would be subject to the availability of appropriated funds.”

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

H.R. 4890 would prohibit the IRS from paying bonuses to employees until the Secretary of the Treasury submits to Congress a comprehensive customer service strategy. The strategy must include appropriate levels of service for telephone and correspondence, an assessment of which services can be shifted to self-service and other proposals to improve customer service. The strategy must also be reviewed and approved by the Treasury Inspector General for Tax Administration.

An analysis from the [Government Accountability Office](#) (GAO), “found that Treasury and IRS have neither developed nor have any plans to develop a comprehensive customer service strategy to define appropriate service levels and benchmark to the best in business or customer expectations as GAO has previously recommended.”

Between 2010 and 2015, the IRS [paid out](#) \$5.97 million in employee bonuses.

AMENDMENTS MADE IN ORDER:

1. [Brady \(R-TX\)](#): Managers amendment that would clarify that the requirements of the bill would be carried out using only funds that are appropriated.
2. [Sanford \(R-SC\)](#): Would require that the IRS consult with the National Taxpayers Advocate in developing the customer service strategy.

OUTSIDE GROUP SUPPORT:

- [Americans for Tax Reform](#)
- [National Taxpayers Union](#): **Key Vote**

COMMITTEE ACTION:

H.R. 4890 was introduced on April 11, 2015, and referred to the Ways and Means Committee. The Committee marked up the bill on [April 13, 2016](#), and reported the bill by a 24 - 15 vote.

ADMINISTRATION POSITION:

According to the [Statement of Administration Policy](#), "The Administration opposes ... H.R. 4890, the IRS Bonuses Tied to Measurable Metrics Act."

CONSTITUTIONAL AUTHORITY:

"Congress has the power to enact this legislation pursuant to the following: Clause 1 and clause 18 of Article I, Section 8 of the United States Constitution."

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