

116TH CONGRESS
2D SESSION

S. 3184

To require an annual report of Federal employees and retirees with delinquent tax debt.

IN THE SENATE OF THE UNITED STATES

JANUARY 14, 2020

Mr. BRAUN (for himself and Ms. ERNST) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To require an annual report of Federal employees and retirees with delinquent tax debt.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Federal Employees and
5 Retirees with Delinquent Tax Debt Initiative (FERDI)
6 Act”.

7 **SEC. 2. ANNUAL REPORT ON FEDERAL EMPLOYEES AND**
8 **RETIREES WITH DELINQUENT TAX DEBT.**

9 (a) IN GENERAL.—The Secretary of the Treasury (or
10 the Secretary’s delegate) shall submit to the relevant com-

1 mittees and make a public on the internet an annual re-
2 port on current and retired Federal civilian and military
3 employees who have delinquent tax debt or an unfiled tax
4 return for the most recent fiscal year.

5 (b) MATTERS INCLUDED.—The report under sub-
6 section (a) shall include—

7 (1) the population of individuals who are civil-
8 ian employees, retired civilian employees, active duty
9 military employees, military reserve or national
10 guard employees, and retired military employees;

11 (2) the number of individuals in each category
12 listed in paragraph (1) who have delinquent tax debt
13 (excluding those individuals who have an installment
14 agreement) or an unfiled tax return;

15 (3) the aggregate balance owed and the delin-
16 quency rate for each such category; and

17 (4) the information described in paragraphs (2)
18 and (3) broken down by Federal agency.

19 (c) RELEVANT COMMITTEES.—For purposes of this
20 section, the term “relevant committees” means the Com-
21 mittee on Finance of the Senate, the Committee on Ways
22 and Means of the House of Representatives, the Com-
23 mittee on Homeland Security and Governmental Affairs

- 1 of the Senate, and Committee on Oversight and Reform
- 2 of the House of Representatives.

