COMMITTEE ON WAYS AND MEANS

U.S. HOUSE OF REPRESENTATIVES
WASHINGTON, DC 20515

January 21, 2015

THE HONORABLE JASON CHAFFETZ,
Chairman, Committee on Oversight & Government Reform
2157 Rayburn House Office Bldg., Washington, DC

THE HONORABLE CANDICE S. MILLER
Chairman, Committee on House Administration
1309 Longworth House Office Bldg., Washington, DC

DEAR CHAIRMAN CHAFFETZ AND CHAIRMAN MILLER:

In accordance with the requirements of clause 2 of rule X of the Rules of the House of Representatives, the following is a list of oversight hearings and oversight-related activities that the Committee on Ways and Means and its Subcommittees plan to conduct during the 114th Congress.

Matters under the Committee's Federal Budget Jurisdiction:

- **Economic and Budget Outlook.** Oversight hearings with various Administration officials to discuss current economic and budget conditions, including the long-term outlook, the state of the economy, prospects for short- and long-term growth, our economic competitiveness, private sector job creation, and limits on the public debt.

Matters under the Committee's Tax Jurisdiction:

- **Tax Reform.** Hearings and other activities related to tax reform.

- **Priorities of the Department of the Treasury.** Hearings with the Treasury Secretary and other Administration officials to receive information regarding the Administration's tax-related priorities for the 114th Congress. Specifically, discuss and consider legislative and administrative proposals contained in the President's fiscal year 2015-2017 budgets.

- **Appropriate Tax Relief for Individuals, Families, and Employers.** Hearings and other activities regarding appropriate tax relief measures for individual taxpayers, families, and employers of all sizes.

- **Highway Trust Fund (HTF).** Oversight of the HTF and its financial condition, as well as the revenue streams that finance expenditures out of the HTF.

- **Tax Provisions Contained in the "Affordable Care Act" (ACA).** Hearings and other activities regarding various tax provisions contained in the Patient Protection and Affordable Care Act (P.L. 111-148) and the Health Care and Education Reconciliation Act of 2010 (P.L. 111-152), known collectively as the ACA. Continued oversight and other activities related to ACA tax provisions, including especially those scheduled for implementation in 2013 or 2014, such as the

individual mandate, the employer mandate, the Exchange subsidies, the medical device tax, and the 3.8 percent surtax on capital gains, dividends, and other investment income.

- **Internal Revenue Service Operations/Administration of Tax Laws.** Oversight of the major Internal Revenue Service programs, including enforcement, collection, taxpayer services, returns processing, and information systems. Continue enforcement of major operating areas of the agency to ensure the nation's tax laws are being administered in a fair and impartial manner. Consider analyses and reports provided to the Congress by the IRS National Taxpayer Advocate, Treasury Inspector General for Tax Administration (TIGTA), and the GAO. Oversight of IRS funding and staffing levels needed to provide taxpayer assistance and enforce the tax law effectively and efficiently. Evaluate tax return filing seasons, including electronic filing, and improper payments levels and fraud prevention efforts. Discuss proposed funding and staffing levels for the IRS, and legislative proposals and administrative proposals contained in the President's fiscal year 2016 and 2017 budgets. Continue investigation related to the TIGTA audit report, "Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review."

- **IRS Audit Selection Procedures.** Oversight of the processes the IRS uses to select individuals and groups for audit. Continue coordination with GAO regarding ongoing audit work assessing IRS audit selection procedures and safeguards across all IRS business units.

- **Tax-Exempt Organizations.** Oversight of Federal tax laws, regulations, and filing requirements that affect tax-exempt organizations, particularly charities and foundations. Evaluate overall IRS efforts to monitor tax-exempt organizations, identify areas of non-compliance, prevent abuse, and ensure timely disclosure to the public about tax-exempt organization activities and finances. Review IRS tax-exempt application process and agency oversight of new exempt organizations.

- **Tax Code and Tax Form Simplification.** Oversight of tax code and tax form complexity, particularly for individuals, with the goal of simplification. Review areas where taxpayers and professional return preparers have difficulty, including areas where they make the most errors, and consider solutions. Evaluate simplification of information returns to assist taxpayers in determining taxable income. Examine proposals to close the "tax gap" by simplifying compliance with our tax laws.

- **Earned Income Tax Credit (EITC).** Oversight of the refundable federal income tax credit designed to assist low to moderate income working individuals and families. Evaluate the participation and improper payment rates within the program, and IRS efforts to eliminate EITC abuse.

- **Tax Scams and Improper Payments.** Oversight of the latest tax scams and tax fraud activities with a goal of protecting taxpayers and preventing identity theft. Examine IRS initiatives and efforts to curb tax fraud and the abuse of tax credits, specifically improper payments in the administration of tax credits. Review IRS processes designed to identify and remedy identity theft.

- **Federal Excise Taxes.** Oversight review of Federal excise taxes, credits, and refunds, including the trust funds financed by these taxes.

- **Pensions and Retirement Security.** Oversight review of the financial condition, operations, and governance of the Pension Benefit Corporation ("PBGC"), including financial exposure of the PBGC.

Matters under the Committee's Health Jurisdiction:

- **Priorities of the Department of Health and Human Services.** Oversight hearing with the Health and Human Services Secretary to discuss priorities for the 114th Congress and concerns related to the delivery of health services and reimbursement under Medicare. Specifically, discuss and consider legislative and administrative proposals contained in the President's fiscal year 2016 and 2017 budgets.

- **Health Provisions Contained in the "Affordable Care Act" (ACA).** Hearings and other activities regarding various health provisions contained in the Patient Protection and Affordable Care Act (P.L. 111-148) and the Health Care and Education Reconciliation Act of 2010 (P.L. 111-152), known collectively as the ACA. Continued oversight and other activities related to ACA health provisions, including its changes to the annual updates to Medicare Fee-For-Service's payment rates, changes to Medicare Advantage's payment rates, benefit changes to fee-for-service and Medicare Advantage, and creation of the Independent Payment Advisory Board.

- **Medicare Part A and Part B (Fee-for-Service Providers).** Oversight of the major Medicare programs to ensure efficient use of resources, quality of care, and access to providers for Medicare beneficiaries. Specific topics include: adequacy and appropriateness of provider reimbursements, including incentive payments and reforming physician payment systems; program benefits; cost sharing; workforce supply; the doctor-patient relationship; treatment of specific populations such as people with disabilities and low-income beneficiaries; quality improvement efforts; and waste, fraud, and abuse activities

- **Medicare Advantage.** Oversight of Medicare health plans, including: enrollment; reimbursements; benefit packages; quality; beneficiary choice; and recent statutory and regulatory changes affecting Medicare health plans and their enrollees.

- **Medicare Part D (Prescription Drug Plans).** Oversight of the Medicare prescription drug program, including: drug pricing; benefits; beneficiary premiums and cost-sharing; beneficiary choice; impacts of recently enacted legislation and regulations and their impact on the Part D program; and access to retiree prescription drug coverage.

- **Medicare Entitlement.** Oversight of program changes on the Medicare Trust Funds; premium and copay levels; provider payments; and benefit design, and improving the program's long-term sustainability.

- **CMS Administration.** Oversight of CMS, including issuance of regulations and their impact on Medicare beneficiaries and providers; the adequacy and use of CMS' budget and staff; contracting activities; communications with beneficiaries; adherence to the Administrative Procedures Act; and general agency accountability.

- **Private Health Insurance Coverage.** Oversight and review of private health coverage, including: cost, access, subsidies to purchase insurance, benefit design, coverage options, pooling mechanisms, and employer-sponsored benefits; COBRA; HCTC; health savings accounts and flexible spending arrangements; options to reduce the cost of health coverage, expand coverage, and address the rate of increase in health care costs; the impact of the ACA and related regulations on those with private insurance, the uninsured, employers, the economy, and state budgets; and adherence to the Administrative Procedures Act.

Matters under the Committee's Human Resources Jurisdiction:

- **Welfare Reform.** Review proposals designed to better assist low-income families in increasing their work and earnings so they can escape poverty, including by developing innovative efforts to improve cooperation between and the performance of TANF, child care, social services and multiple other benefit programs. As part of this process, ensure that programs are rigorously

evaluated and held accountable for achieving measurable performance goals, including substantive work and activity requirements for adult recipients, such as the TANF program has applied since 1996 reforms. Also review opportunities to prevent duplication, overlap, and fragmentation, in order to improve the overall effectiveness of efforts to serve low-income individuals. Examine associated barriers to increasing self-sufficiency among low-income families with children, and how changes may better address the needs of adult beneficiaries who face barriers to employment.

- **Unemployment Compensation.** Provide oversight of the nation's unemployment compensation benefits and employment security systems, especially those designed to accelerate returns to work, prevent inappropriate benefit payments, and improve overpayment recovery.

- **Child Welfare.** Provide oversight of the nation's child welfare programs, including foster care, adoption assistance, and child and family service programs under Titles IV-B and IV-E of the Social Security Act. Review State efforts to promote adoption, strengthen family connections, and successfully address the health and educational needs of foster children, including through the implementation of the *Preventing Sex Trafficking and Strengthening Families Act of 2014.*

- **Low-Income Disabled and Aged Individuals.** Provide oversight of the Supplemental Security Income (SSI) program to examine trends in the program, agency program integrity efforts, the implementation of the *ABLE Act of 2014*, and options to improve recipient outcomes and reduce administrative complexities in order to target program resources to those most in need. Review SSI interactions with the Social Security Disability Insurance program, as reforms required to restore the solvency of that program are considered.

Matters under the Committee's Social Security Jurisdiction:

- **Securing the Future of Social Security.** Examine the role of Social Security benefits in ensuring retirement security for today's and future retirees, financing challenges facing Social Security, the cost to taxpayers and beneficiaries of delay in addressing those challenges, and options to strengthen Social Security, including how the program is meeting the needs of today's and tomorrow's beneficiaries.

- **Strengthening the Disability Insurance (DI) program.** Examine the effectiveness of DI benefits in meeting the needs of individuals with disabilities today and the process for both determining eligibility for benefits and appealing denied applications, along with options to strengthen the program and examine how best to improve work incentives in the DI program. Additionally, examine the interactions between the DI program and the Supplemental Security Income and Medicare programs.

- **Stewardship of Social Security programs.** Provide oversight of the management, performance, and long-range strategic planning related to Social Security programs.

- **Deployment of Resources.** Oversight of the SSA's deployment of tight resources to serve the public and taxpayers, including evolving service delivery approaches, policy administration and program implementation impacts, and the SSA's role in supporting other Federal programs through interagency and data sharing agreements.

Matters under the Committee's Trade Jurisdiction:

- **Trade Promotion Authority (TPA).** Consideration of legislation to renew Trade Promotion Authority, strengthening the role of Congress in trade negotiations by specifying Congressional negotiating objectives and directions for the Administration, establishing requirements for

consultation with Congress, mandating transparency, and providing a clear framework for Congressional consideration and implementation of trade agreements.

- **Role of Trade in U.S. Job Creation.** Oversight of the role of trade in creating U.S. jobs and how to create new market access for U.S. manufactured goods, agriculture, and services.

- **Trans-Pacific Partnership (TPP) Negotiations.** Continued consultation with the Administration and U.S. Stakeholders concerning the negotiations and specify Member views on U.S. negotiating positions, with the goal of concluding a comprehensive and high-ambition agreement

- **Trans-Atlantic Trade and Investment Partnership (TTIP) Negotiations.** Continued consultation with the Administration and U.S. stakeholders concerning the negotiations and specifying Member views on U.S. negotiating positions, with the goal of concluding a comprehensive and high-ambition agreement.

- **Other Bilateral, Regional, and Plurilateral Negotiations.** Continued consultation with the Administration and U.S. stakeholders concerning the Trade in Services Agreement (TiSA) negotiations, bilateral investment treaty negotiations, and other potential negotiations.

- **World Trade Organization (WTO).** Oversight of implementation of the Trade Facilitation Agreement (TFA), expansion of the Information Technology Agreement (ITA), and negotiations for the Environmental Goods Agreement (EGA). Oversight of U.S. goals in the WTO, dispute settlement, and WTO accessions.

- **Preference Programs.** Oversight and renewal of major U.S. trade preference programs, including the Generalized System of Preferences (expired July 2013) and the African Growth and Opportunity Act (expiring September 30, 2015).

- **Miscellaneous Tariff Bill (MTB).** Consideration of legislation concerning noncontroversial bills to eliminate or reduce duties on products not made in the United States, in accordance with bipartisan transparency guidelines and House Rules.

- **Enforcement.** Oversight of enforcement of U.S. rights and rights under trade agreements, including the WTO Agreements and bilateral and regional free trade agreements, to hold U.S. trading partners accountable. Particular oversight of continuing barriers imposed by China and India. Oversight of administration of U.S. trade remedy laws, including border enforcement. Oversight of whether the United States is in compliance with its obligations, particularly where the United States is facing retaliation.

- **Trade Sanctions.** Oversight concerning import sanctions with, among others, Iran, Russia, Cuba, North Korea, Syria, and Burma.

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- **Implemented Trade Agreements.** Oversight of implemented agreements with Colombia; Panama; Korea; Peru; Costa Rica, Dominican Republic, El Salvador, Guatemala, and Honduras (CAFTA-DR); Oman; Bahrain; Singapore; Chile; Australia; Morocco; Jordan; Canada and Mexico (NAFTA); and Israel.

- **Trade Adjustment Assistance.** Oversight concerning the Trade Adjustment Assistance programs for workers, firms, communities, and farmers.

- **Priorities of the Office of the United States Trade Representative (USTR).** Oversight over USTR to evaluate priorities for the 114th Congress and the trade agenda.

- **Priorities of the United States International Trade Commission.** Oversight over the Commission concerning overall priorities and operations.

This list is not intended to be exclusive. The Committee anticipates that additional oversight hearings and activities will be scheduled as issues arise and as time permits. Also, the Committee's oversight priorities and particular concerns may change as the 114th Congress progresses over the coming two years.

Sincerely,

PAUL RYAN
Chairman