

February 14, 2017

The Honorable Jason Chaffetz
Chairman
Committee on Oversight & Government Reform
2157 Rayburn House Office Building
Washington, DC 20515

The Honorable Gregg Harper
Chairman
Committee on House Administration
1309 Longworth House Office Building
Washington, DC 20515

The Honorable Rodney P. Frelinghuysen
Chairman
Committee on Appropriations
H-305, The Capitol
Washington, DC 20515

Dear Chairman Chaffetz, Chairman Harper, and Chairman Frelinghuysen,

In accordance with the requirements of clause 2 of rule X of the Rules of the House of Representatives, the following is the Authorization and Oversight plan of the Committee on Ways and Means for the 115th Congress.

I. Authorizations

The following is a list of programs or agencies with lapsed authorizations that received funding in the prior fiscal year:

- The Office of the United States Trade Representative
- The United States International Trade Commission
- Adoption incentive payments to states (42 U.S.C. 673b)
- Stephanie Tubbs Jones Child Welfare Services Program (42 U.S.C. 625)
- Promoting Safe and Stable Families Program (42 U.S.C. 629f and 629g)
- Assets for Independence Act: funds for the Individual Development Account Initiative (42 U.S.C. 604 note)

During the 115th and 116th Congress, the Committee plans to reauthorize:

- The Office of the United States Trade Representative
- The United States International Trade Commission
- Adoption incentive payments to states (42 U.S.C. 673b)

- Stephanie Tubbs Jones Child Welfare Services Program (42 U.S.C. 625)
- Promoting Safe and Stable Families Program (42 U.S.C. 629f and 629g)
- Temporary Assistance for Needy Families Program (42 U.S.C. 603)
- Maternal, Infant, and Early Childhood Home Visiting Program (42 U.S.C. 711)

The oversight activities described in II below will support the reauthorization of these unauthorized programs.

II. Oversight

Below 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 115th Congress.

Matters under the Committee’s Federal Budget Jurisdiction:

- **Economic and Budget Outlook.** Oversight hearings and other activities 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 comprehensive reform of the tax code to create a fairer, simpler tax code built for growth. Discuss and consider appropriate tax relief for families and individuals and employers of all sizes. Also discuss and consider restructuring of the Internal Revenue Service with a service-first focus to better align tax administration with the simpler, pro-growth tax code.
- **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 115th Congress. Specifically, discuss and consider legislative and administrative proposals contained in the President’s fiscal year 2018 and 2019 budgets.
- **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, such as the individual mandate, the employer mandate, the premium tax credit, 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 oversight over 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, improper payments levels, identity theft, 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 2018 and 2019 budgets.

- **IRS Audit Selection Procedures.** Oversight of the processes the IRS uses to select individuals and groups for audit. Continue coordination with the GAO regarding ongoing audit work assessing IRS audit selection procedures and safeguards across all IRS business units. Consider analyses and reports on this subject by the GAO and TIGTA.
- **Tax-Exempt Organizations.** Oversight of Federal tax laws, regulations, and filing requirements that affect tax-exempt organizations. 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. Consider analyses and reports completed by TIGTA on the IRS' treatment of tax-exempt organizations and those entities applying for tax-exempt status.
- **Tax Code and Tax Form Simplification.** Oversight of tax code and tax form complexity, particularly for individuals, with the goal of legislative or administrative 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 improper payments, including fraudulent payments.
- **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. Consult and review analyses of GAO and TIGTA on this subject.
- **Federal Excise Taxes and Related Trust Funds.** 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 Guaranty Corporation ("PBGC"), including the financial exposure of the PBGC.

Matters under the Committee's Health Jurisdiction:

- **Health Reform.** Hearings and other activities related to significant reform of the health care system to reduce costs, lower premiums, expand choices and ensure access to affordable coverage.
- **Priorities of the Department of Health and Human Services.** Oversight hearings with the Health and Human Services Secretary to discuss priorities for the 115th 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 2018 and 2019 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 and the Center for Medicare and Medicaid Innovation.
- **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 implementation of reforms to physician payment systems through the Medicare Access and CHIP Reauthorization Act of 2015 (P.L. 114-10); 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 Advantage health plans, including: enrollment; reimbursements; benefit packages; quality; beneficiary choice; and recent statutory and regulatory changes affecting Medicare Advantage 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 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 ensure that workers receive earned benefits, 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, provide prevention services, decrease the inappropriate use of congregate care settings, strengthen family connections, and successfully address the health and educational needs of foster children.
- **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, and options to improve recipient outcomes, and to reduce administrative complexities in order to target limited program resources to those most in need.

Matters under the Committee's Social Security Jurisdiction:

- **Securing the Future of Social Security.** Examine the role of Social Security benefits in the retirement security of today's and future retirees, financing challenges facing Social Security, the cost to taxpayers and beneficiaries of delay in addressing those challenges, and comparing and contrasting options to strengthen Social Security, including how the program is meeting the needs of today's and future beneficiaries.
- **Use of the Social Security Number.** Examine the use of the Social Security number as a unique identifier by public agencies and private entities, and whether that use is necessary and appropriate.
- **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 limited resources to serve the public and taxpayers, including wait times for appeals hearings and other service-delivery backlogs and delays, evolving service delivery approaches, policy administration and program implementation impacts, modernizing the SSA's information technology infrastructure, and the SSA's role in supporting other Federal programs through interagency and data sharing agreements.

Matters under the Committee's Trade Jurisdiction:

- **Trade Negotiations and Trade Promotion Authority.** Fully exercise Congress' oversight responsibilities regarding existing and new trade negotiations. Ensure the Administration's compliance with TPA's Congressional notification, consultation, and transparency requirements. Ensure the Administration's consideration of Congressional trade objectives contained in TPA, with the goal of concluding comprehensive and high-ambition agreements, with particular focus on the Asia-Pacific and the European Union and other interested trading partners/relevant topical issues. Closely monitor the withdrawal of the United Kingdom from the European Union to determine an appropriate time for negotiations concerning a trade agreement.
- **Enforcement.** Oversight of enforcement of U.S. rights under trade agreements, including the WTO Agreements and bilateral and regional free trade agreements, to hold U.S. trading partners accountable. Oversight of the implementation of the Trade Facilitation and Trade Enforcement Act of 2015 ("Customs bill") to ensure that the new enforcement tools in the bill are being fully utilized, particularly with respect to evasion of trade remedies, intellectual property violations, currency policy, forced labor, and violations of trade agreements. Particular oversight of enforcement activities related to China's WTO commitments, as well as continuing barriers imposed by India. Oversight of the administration of U.S. trade remedy laws, as well as enforcement related to U.S. intellectual property rights, import safety, and illegal transshipment.
- **Implemented Trade Agreements.** Oversight of implemented agreements with Colombia; Panama; Korea; Peru; Costa Rica, Dominican Republic, El Salvador, Guatemala, and Honduras, and Nicaragua (CAFTA-DR); Oman; Bahrain; Singapore;

Chile; Australia; Morocco; Jordan; Canada and Mexico (NAFTA); and Israel. Continued analysis of the benefits of these trade agreements for American companies, workers, ranchers, and farmers. Identify provisions of such trade agreements that should be updated or added to increase and improve the benefits, including by drawing on work from previous trade negotiations.

- **Miscellaneous Tariff Bill (MTB).** Oversight of the implementation of the procedures set forth in the American Manufacturing Competitiveness Act of 2016 to reduce or suspend tariffs for U.S. manufacturers on products not made in the United States, to include: ensuring that the International Trade Commission and the Executive Branch perform their roles within the timeframes set forth in the bill and maintain an open and transparent process; and producing a legislative package of noncontroversial provisions for consideration by the House.
- **Role of Trade in U.S. Job Creation.** Oversight of the role of trade in creating U.S. jobs and economic growth and how to create new market access for U.S. manufactured goods, agriculture, and services.
- **Trade Remedies.** Oversight and promotion of the enforcement of the trade remedy laws, in compliance with the legal and evidentiary requirements established by Congress. Oversight of implementation of the Enforce and Protect Act of 2015 by Customs and Border Protection (CBP) to address trade remedy evasion and ensure CBP's compliance with the law as written. Support of Administration efforts to defend the use of the criteria established by Congress to identify non-market economy countries for the purposes of antidumping cases.
- **China.** Oversight of enforcement issues including ensuring that implementation of U.S. trade remedy laws appropriately accounts for the continued high level of government intervention in China's economy. Oversight of systemic problems in U.S.-China trade relations, including issues related to China's consistent lack of protection and enforcement of U.S. intellectual property rights; excess production capacity for steel, aluminum, and many other commodities; indigenous innovation requirements; use of industrial subsidies; export restraints on key products; and currency policies.
- **Preference Programs.** Oversight and renewal of major U.S. trade preference programs, including the Generalized System of Preferences (expiring December 31, 2017) and the African Growth and Opportunity Act.
- **Agriculture.** Oversight and promotion of Administration efforts to increase enforcement and remove tariff and non-tariff barriers to U.S. agriculture, including non-science based sanitary and phytosanitary measures and barriers to agriculture biotechnology. Continued analysis and assessment of the broad and crucial benefits of agriculture exports to U.S. farmers, ranchers, companies, workers, and rural communities, and the need to increase U.S. agriculture exports. Engagement on trade-related provisions of the 2018 Farm Bill.
- **Manufacturing.** Oversight and promotion of Administration efforts to increase enforcement and remove tariff and non-tariff barriers to U.S. manufacturing. Continued

analysis and assessment of the broad and crucial benefits of manufacturing exports to U.S. manufacturers and their employees, and the need to increase U.S. manufacturing exports. Preparation of a Miscellaneous Tariff Bill for consideration by the House following the requirements of the American Manufacturing Competitiveness Act of 2016. Oversight over the WTO Environmental Goods Agreement (EGA) negotiations.

- **Services.** Oversight and promotion of Administration efforts to increase enforcement and remove barriers to the U.S. services sector. Analysis and assessment of the broad and crucial benefits of services to all sectors of the U.S. economy and the need to increase U.S. exports. Oversight over the Trade in Services Agreement (TiSA) negotiations. Oversight over “covered agreement” insurance negotiations.
- **Digital Trade and E-commerce.** Oversight regarding trade barriers faced by U.S. manufacturers, service providers, and the agriculture sector in the area of digital trade and e-commerce, particularly with respect to data issues (localization measures and dataflows). Oversight regarding how to address these issues through enforcement and trade negotiations.
- **World Trade Organization (WTO).** Oversight of U.S. goals in the WTO, including negotiations such as the Environmental Goods Agreement, the functioning of the dispute settlement system, and WTO accessions (including consideration of legislation granting Permanent Normal Trade Relations status and graduation from the Jackson-Vanik amendment’s requirements). Analysis of the benefits of WTO membership for the United States, including the success of the WTO dispute settlement system and the importance of predictable rules to U.S. businesses and consumers. Monitor the progress of WTO members in undertaking the domestic processes necessary to bring the Trade Facilitation Agreement into force. Oversight over the WTO Environmental Goods Agreement (EGA) negotiations.
- **Trade Sanctions.** Oversight concerning import sanctions with, among others, Iran, Russia, Cuba, North Korea, and Syria.
- **Trade Adjustment Assistance.** Continued oversight concerning the Trade Adjustment Assistance programs for workers, firms, communities, and farmers, to monitor the effectiveness of these programs in providing training and new jobs for displaced workers in a simple and cost-effective manner.
- **Priorities of the Office of the United States Trade Representative (USTR).** Oversight over USTR to evaluate priorities for the 115th Congress and the trade agenda, and to assure its statutory role with respect to trade policy. Possible consideration of authorization, at the earliest opportunity. Oversight over trade advisory committees.
- **Priorities of Customs and Border Protection (CBP).** Oversight over CBP and implementation of Customs revenue functions. Oversight of the implementation of the Customs bill to ensure that the new enforcement tools provided in the bill are being fully utilized by CBP, including provisions relating to evasion of trade remedy laws and forced labor.

- **Priorities of the United States International Trade Commission.** Oversight over the Commission concerning overall priorities and operations. Possible consideration of authorization, at the earliest opportunity.

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 115th Congress progresses over the coming two years.

Sincerely,

Kevin Brady
Chairman