

January X, 2025

The Honorable James Comer  
Chairman  
Committee on Oversight and Accountability  
2157 Rayburn House Office Building  
Washington, DC 20515

The Honorable Bryan Steil  
Chairman  
Committee on House Administration  
1309 Longworth House Office Building  
Washington, DC 20515

The Honorable Tom Cole  
Chairman  
Committee on Appropriations  
H-305, The Capitol  
Washington, DC 20515

Dear Chairman Comer, Chairman Steil, and Chairman Cole,

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 119<sup>th</sup> Congress.

## I. Oversight

### **Matters under the Committee's Federal Budget Jurisdiction:**

- **Economic and Budget Outlook.** Oversight hearings and other activities with various Administration officials to discuss the President's budget proposals, 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 Priorities.** Hearings and other activities related to expiring provisions from the Tax Cuts and Jobs Act (TCJA). Discuss and consider appropriate tax relief for families, individuals and employers of all sizes.

- **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 119<sup>th</sup> Congress.
- **Tax Provisions in Public Laws Enacted During the 116<sup>th</sup> and 117<sup>th</sup> Congresses.** Continue hearings and other activities regarding implementation of and provisions in the following public laws: *Families First Coronavirus Response Act, Public Law 116-127*; *Coronavirus Aid, Relief, and Economic Security (CARES) Act, Public Law 116-136*; *Paycheck Protection Program and Health Care Enhancement Act, Public Law 116-139*; *Consolidated Appropriations Act, 2021, Public Law 116-260*; *American Rescue Plan Act of 2021, Public Law 117-2*; and *Inflation Reduction Act, Public Law 117-169*.
- **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, particularly given the use of what was originally an infusion of \$80 billion in additional mandatory funding on top of the agency's annual budget. Consider analyses and reports provided to the Congress by the IRS National Taxpayer Advocate, Treasury Inspector General for Tax Administration (TIGTA), and the U.S. Government Accountability Office (GAO). Oversight of IRS funding and staffing levels needed to provide taxpayer assistance and enforce the tax law effectively and efficiently and modernize IRS information technology systems. Evaluate tax return filing seasons, including electronic filing, improper payments levels, identity theft, and fraud prevention efforts.
- **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. Evaluate the impact of IRS audit selection procedures on taxpayers making \$400,000 or less, particularly in connection with the additional mandatory funding for the agency provided in 2022.
- **Tax-Exempt Organizations.** Oversight of Federal tax laws, regulations, and filing requirements that affect tax-exempt organizations, particularly charities, foundations, and political groups operating as social welfare 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. This review comes in the context of the involvement of tax-exempt groups in the troubling explosion of antisemitism in the United States following the October 7, 2023, attack on Israel by Hamas terrorists.
- **Tax Code Burdens.** Oversight of tax code and tax form complexity, particularly for individuals, families, farmers, and small businesses, 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. This includes evaluation of the \$600 threshold for 1099-K reporting imposed in the *American Rescue Plan Act of 2021, Public Law 117-2*. Evaluate simplification of information returns to assist taxpayers in determining taxable income.

- **Tax Scams and Improper Payments.** Oversight of the latest tax scams, tax shelters, and tax fraud activities with a goal of protecting taxpayers and preventing identity theft. Examine IRS initiatives and efforts to curb, and remedy 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 and Related Trust Funds.** Oversight review of Federal excise taxes, credits, and refunds, including the trust funds financed by these taxes.
- **International Tax Negotiations.** Oversight of the Administration's multilateral tax negotiations, including the Organization for Economic Co-Operation and Development Pillar I and Pillar II / G20 Inclusive Framework on Base Erosion and Profit Shifting.
- **Security of Taxpayer Information.** Oversight of the IRS and other federal agencies and their contractors that have access to confidential taxpayer information protected under Section 6103 of the Internal Revenue Code. Examine leaks of confidential taxpayer information in recent years to determine how these egregious leaks occurred and evaluate whether congressional action is needed to make sure such leaks do not happen again.

**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 119<sup>th</sup> 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 2025 and 2026 budgets.
- **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, promotion of value-based care models; program benefits; cost sharing; workforce supply; the doctor-patient relationship; quality improvement efforts; and waste, fraud, and abuse.
- **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 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; benefit design; and improving the program's long-term sustainability.
- **CMS Administration.** Oversight of the Centers for Medicare and Medicaid Services (CMS), including issuance of regulations and their impact on Medicare beneficiaries and providers; the beneficiary impact of Medicare coverage policies for drugs and devices; the adequacy and use of CMS' budget and staff; contracting

activities; communications with beneficiaries; adherence to the Administrative Procedures Act (APA); and general agency accountability.

- **Private Health Insurance Coverage.** Oversight and review of private health coverage, including: affordability; robust access for individuals and employers; use of federal subsidies to purchase insurance; innovative benefit design and coverage options; the Consolidated Omnibus Budget Reconciliation Act (COBRA); health savings accounts, flexible spending arrangements, and health reimbursement arrangements; and options to reduce the cost of health insurance coverage and address the increasing rate of health care costs\.
- **Surprise Medical Billing.** Oversight of the surprise medical billing ban that was included in the Consolidated Appropriations Act, 2021, Public Law 116-260. Specifically, to ensure patients are protected from paying more than their insurer's network rates for specific charges, patients have access to the full suite of health care transparency protections guaranteed in the law, and to ensure that the arbitration process is implemented in line with the law and Congressional intent.
- **Prescription Drug and Medical Device Innovation and Availability.** Oversight of the implementation of prescription drug provisions in the Inflation Reduction Act, Public Law 117-169, including the impact on patient access to – and affordability of – new cures. Oversight of the federal policies or regulatory barriers that can be either strengthened or removed to promote innovation in payment and benefit design for curative therapies. Oversight of federal policies or regulatory barriers that promote and lead to shortages of critical pharmaceutical products and medical devices.
- **Rural Health.** Oversight of the Department of Health and Human Services programs and payment systems targeted at improving rural health outcomes and access disparities.
- **Health Care Workforce:** Oversight of the graduate medical education (GME) policies put in place in the Consolidated Appropriations Act, 2021, Public Law 116-260 and the Consolidated Appropriations Act, 2023, Public Law 117-164, including oversight of the GME slot formula and impact on rural communities.
- **Opioids/Substance Use Disorder.** Oversight of the implementation of any changes to Medicare payment policy in the SUPPORT for Patients and Communities Act, Public Law 115-271, and continued support for patients affected by substance use disorder.

#### **Matters under the Committee's Work and Welfare 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 accountability and performance of the Temporary Assistance for Needy Families (TANF) program, providing access to affordable child care, and other support services to help individuals enter the workforce, retain employment, and move up the economic ladder. As part of this process, ensure that programs are rigorously evaluated and held accountable for achieving measurable performance goals based on outcomes, including improving work and earnings outcomes for adult recipients. Also review opportunities to prevent duplication, overlap, and fragmentation, to improve the overall

effectiveness of the social safety net. Promote the dignity of work by examining associated barriers to increasing self-sufficiency among low-income families with children and adult beneficiaries who face barriers to employment.

- **Unemployment Compensation.** Provide oversight of the nation’s unemployment compensation benefits system, including efforts to identify and recover billions in fraudulent unemployment benefits paid during the COVID-19 pandemic by extending the statute of limitations and incentivizing states to pursue fraudsters. Prevent future fraud by stopping the “pay and chase” model of benefit delivery. Examine ways to modernize state unemployment insurance systems, including through examination of the financing of state administration, to enhance capacity for verification of identity, employment and earnings history of individuals applying for benefits, strengthen cybersecurity, prevent inappropriate benefit payments, improve overpayment recovery, and accelerate returns to work.
- **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 implementation of the *Family First Prevention Services Act*, enacted in 2018, and efforts to promote adoption, strengthen family connections, support grandparents, relatives, and other kinship providers, and successfully address the health and educational needs of foster children. Examine opportunities to improve economic opportunity for youth transitioning out of foster care into adulthood, including through mentorship and strengthening connections to work through multiple career pathways. Review state policies pertaining to children in foster care who receive Supplemental Security Income (SSI) and/or Social Security Survivor’s Benefits to improve transparency and accountability.

#### **Matters under the Committee’s Social Security Jurisdiction:**

- **The Future of Social Security.** Examine the role of Social Security benefits for retired and disabled workers and their dependents. Explore the financing challenges facing Social Security, options to strengthen Social Security, and the cost of delay for today and tomorrow’s workers and beneficiaries.
- **The Social Security Administration’s (SSA) Service to the Public and Effective Administration of Benefits.** Examine the SSA’s ability to serve the public, and provide the correct payment to the correct individual in a timely manner.
- **Social Security Disability Adjudication.** Examine the SSA’s disability claims adjudication and appeal processes, options to strengthen the Disability Insurance program, and improve work incentives.
- **Deployment of Resources.** Oversee the SSA’s deployment of resources to serve the public and taxpayers, including the development of modern service delivery approaches, contract and vendor management, and the SSA’s role in supporting other federal programs through interagency and data sharing agreements. Identify and reduce instances of waste, fraud, and abuse.
- **Implementation of Legislation.** Oversee the SSA’s implementation of legislation, including reforms in the collection and distribution of death data and reforms in the representative payee program.

- **Information Technology, Cybersecurity, Identity Theft, and Fraud.** Oversee the SSA's investments in information technology, including modernization efforts, cybersecurity at the SSA, and the prevention of imposter fraud and identity theft involving, and misuse of, Social Security numbers.

**Matters under the Committee's Trade Jurisdiction:**

- **Trade Negotiations.** Fully exercise Congress' constitutional role and oversight responsibilities regarding existing and new trade negotiations. Ensure the Administration's compliance with statutory Congressional notification, consultation, and transparency requirements for all trade negotiations. Possible consideration of other legislation to reassert Congressional prerogatives on trade policy.
- **Enforcement.** Oversight of enforcement of trade agreements, including the United States-Mexico-Canada Agreement (USMCA), other bilateral and regional free trade agreements, and the World Trade Organization (WTO) Agreements, to hold U.S. trading partners accountable and render commitments secured from trading partners meaningful. Particular oversight of enforcement of USMCA commitments on agriculture, energy, and digital trade. 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.
- **China.** Oversight of issues related to systemic problems in U.S.-China trade, 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; high level of government intervention including through state-owned enterprises; and currency policies.
- **Tariff policy.** Oversight over the use of tariffs, including those imposed under Section 232 of the *Trade Expansion Act of 1962* and Section 301 of the *Trade Act of 1974*. Analysis of the goals and effectiveness of such tariffs.
- **Implemented Trade Agreements.** Oversight of the impact and effectiveness of, and possibility for updates to, implemented agreements with Colombia; Panama; Peru; Costa Rica, Dominican Republic, El Salvador, Guatemala, Honduras, and Nicaragua (i.e., CAFTA-DR); Oman; Bahrain; Singapore; Chile; Australia; Morocco; Jordan; Canada and Mexico (USMCA); and Israel.
- **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.
- **Preference Programs.** Oversight and consideration of reforms and updates to major U.S. trade preference programs, including the Generalized System of Preferences, the *African Growth and Opportunity Act*, the *Caribbean Basin Trade Partnership Act*, and the *Haitian Hemispheric Opportunity through Partnership Encouragement Act*.
- **Agriculture.** Oversight and promotion of Administration efforts to increase enforcement and remove tariff and non-tariff barriers to markets for U.S.

agriculture, including non- science based sanitary and phytosanitary measures and barriers to agriculture biotechnology. Continued analysis and assessment of the benefits of agriculture exports to U.S. farmers, ranchers, small businesses, workers, and rural communities, and the need to increase U.S. agriculture exports.

- **Manufacturing.** Oversight and promotion of Administration efforts to increase enforcement and remove tariff and non-tariff barriers to markets for U.S. manufacturing. Continued analysis and assessment of the benefits of manufacturing exports to U.S. manufacturers and their employees.
- **Services.** Oversight and promotion of Administration efforts to increase enforcement to remove barriers to the U.S. services sector. Analysis and assessment of the broad benefits of services to all sectors of the U.S. economy.
- **Digital Trade and E-commerce.** Oversight regarding trade barriers faced by U.S. manufacturers, service providers, and the agriculture sector in digital trade and e-commerce, particularly with respect to data issues (localization measures and data flows) and digital services taxes.
- **WTO Oversight.** Oversight of U.S. goals in the WTO, including reform proposals, negotiations, the functioning and reform of the dispute settlement system, and WTO accessions. Analysis of the impact of WTO membership for the United States, including the U.S. experience and record in WTO dispute settlement, the role of a rules-based system for U.S. producers, workers, farmers, small businesses, and consumers, and the cost of non- compliance or lack of compliance by other WTO members with WTO rules.
- **Trade Sanctions.** Oversight concerning import sanctions with, among others, China, Iran, Russia, Belarus, North Korea, Syria, and Cuba. Possible consideration of additional trade sanctions legislation.
- **Priorities of the Office of the United States Trade Representative (USTR).** Oversight over USTR to evaluate priorities for the 118th Congress and the trade agenda, and to assure its statutory role with respect to trade policy. Oversight over trade advisory committees.
- **Priorities of U.S. Customs and Border Protection (CBP).** Oversight over CBP and implementation of Customs revenue functions. Oversight of the implementation of the *Trade Facilitation and Enforcement Act of 2015* to ensure that the enforcement tools provided in the bill are being fully utilized by CBP, including provisions relating to evasion of trade remedy laws and forced labor. Oversight of the implementation of the *Uyghur Forced Labor Prevention Act*. Possible consideration of legislation to update CBP's authorization.
- **Priorities of the U.S. Department of Commerce.** Oversight of the Department of Commerce concerning priorities and operations related to international trade, including trade enforcement (particularly antidumping, countervailing duty, and Section 232 tools) and supply chain resilience.
- **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 119<sup>th</sup> Congress progresses over the coming two years.

Sincerely,

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Jason Smith  
Chairman  
Committee on Ways and Means