

**COMMITTEE ON WAYS AND MEANS
U.S. HOUSE OF REPRESENTATIVES
WASHINGTON, DC 20515**

November 3, 2020

The Honorable Steven T. Mnuchin
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Secretary Mnuchin and Commissioner Rettig,

We are disturbed and angered by the executive order issued by Donald Trump to create a new excepted service category (Schedule F)¹ for federal employees that will strip them of their civil service and due process protections. The executive order is a calculated assault on the integrity and competence of our cherished civil service. The order purports to allow for the removal of poorly performing employees. But it is designed to empower this administration to reclassify a broad class of employees as Schedule F employees who will lose all protections against adverse personnel actions and replace non-partisan, professional civil servants with partisan hacks who will do Mr. Trump's bidding. As Members of the House Committee on Ways and Means Subcommittee on Oversight, we fear that this executive order will have devastating implications for the Internal Revenue Service (IRS) and the entire Article II branch of government.

The United States has enjoyed a remarkable record of voluntary compliance with our tax laws. Millions of Americans believe in the fairness and impartiality of the IRS. This underlying confidence is tied to the IRS's reliance on professional civil servants who are competent and fair in their application of our tax laws. Importantly, as civil servants, these non-partisan employees enjoy appropriately strong protections from bias in hiring and firing that are the hallmark of our federal government's civil service. These protections have stood as a monument to good government for over a century.

With this foremost in our minds, we insist that you respond to the following questions by November 10, 2020:


1. How many IRS career professional employees currently serve in positions "of a confidential, policy-determining, policy-making, or policy-advocating character" and therefore could be reclassified? How many IRS employees do you expect will be reclassified as new Schedule F employees? Please provide examples of some of the positions that would be reclassified.

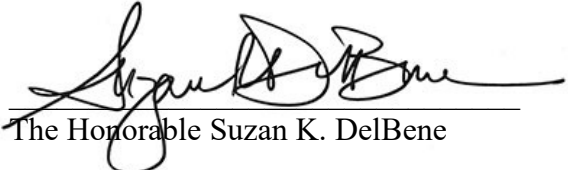
¹ Exec. Order No. 13957 (Oct. 21, 2020)

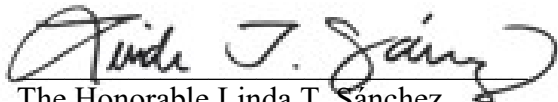
2. Who would make the decision to convert the positions held by these employees to Schedule F positions?
3. How would the decision to reclassify competitive positions to Schedule F be made? What guidelines will be used?
4. Will current employees have any opportunity to appeal their new classification?
5. Please explain how converting employees from protected service to Schedule F affects the ability of the IRS to administer the tax laws, collect taxes impartially, and protect federal revenues.
6. Please explain the expected impact that politicizing the IRS would have on voluntary and involuntary tax compliance, regulatory and other guidance, and taxpayer services.
7. At this time, how many political appointees are employed by the IRS? How many were employed by the IRS on January 1, 2018? Have there ever been more than two in the history of the IRS?
8. Have officials in the Trump White House or Treasury Department sought the removal of any career professional employees of the IRS? If so, please detail those instances.
9. Will the executive order allow for reclassification of revenue agents currently involved in the mandatory Presidential or Vice-Presidential audits?

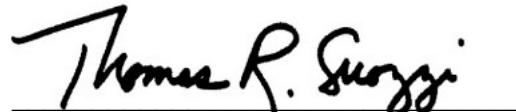
Under your tenures, the IRS has been stained by repeated scandal and impropriety. Your illegal withholding of Donald Trump's tax returns from this Committee for now 573 days, coupled with your admission that the IRS does not vigorously pursue rich scofflaws, has decimated public confidence in the IRS. Presiding over the wrecking of the IRS's civil service protections would render potentially irreparable damage to the agency. Taxpayers, civil service employees, and the public deserve a tax collection agency that operates fairly without political influence.

Sincerely,



The Honorable Bill Pascrell, Jr.,
Chairman, Subcommittee on Oversight


The Honorable Suzan K. DelBene


The Honorable Linda T. Sanchez


The Honorable Thomas R. Suozzi


The Honorable Judy Chu


The Honorable Gwen Moore


The Honorable Brendan F. Boyle