

April 11, 2013

Dear Representative:

On behalf of the over 200,000 managers and supervisors in the federal government whose interests are represented by the Federal Managers Association (FMA), I am writing to express deep concerns with the Federal Employee Tax Accountability Act (H.R. 249) concerning "seriously delinquent" tax debt, and respectfully urge you to oppose the bill when it is considered on the floor.

This legislation seeks to single out federal employees when, in fact, the number of civil servants who are tax delinquent is exceptionally small. Employees in the private sector would not face these same consequences and are generally not terminated for failure to pay taxes. In comparison, in FY2010 members of the private sector owed \$114.2 billion, while federal employees only owed \$1.03 billion, according to the IRS. Additionally, there are laws currently in place that deal with delinquent taxpayers, and we should focus efforts on working to ensure that these laws are enforced judiciously across the board. Federal agencies and departments have means to deal with delinquent employees, with consequences ranging from financial counseling to termination.

Like the rest of the country, federal employees face harsh financial times. The federal workforce is in the middle of a third year of the federal pay freeze, and many face furloughs that will diminish their take home pay. It is hard to understand how Congress expects these financially strapped federal workers will pay delinquent taxes when they are unemployed.

It is extremely difficult and perhaps impossible to judge an individual's intent when it comes to the failure to file taxes. Deliberate or fraudulent non-payment is vastly different than a technical mistake, yet both may lead to a drawn-out appeals process resulting in identical determinations. FMA believes a solution to the problem may be realized through greater oversight and enforcement of tax laws currently in place. If these rules are deemed too lenient, new tax rules and regulations that do not isolate federal employees from the rest of the American public should be considered.

We can all agree that no one should be allowed to evade paying taxes that are owed according to law. Singling out our nation's civil servants, however, is not the answer, and I respectfully ask that you oppose H.R. 249. Thank you for your time and consideration of this important issue.

Sincerely,



Patricia J. Niehaus  
National President