

113TH CONGRESS  
2D SESSION

**S.** \_\_\_\_\_

To prohibit the provision of performance awards to employees of the Internal Revenue Service who owe back taxes.

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IN THE SENATE OF THE UNITED STATES

Mr. ROBERTS (for himself and Mr. ENZI) introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To prohibit the provision of performance awards to employees of the Internal Revenue Service who owe back taxes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “No Bonuses for Tax-  
5 Delinquent IRS Employees Act of 2014”.

6 **SEC. 2. PROHIBITION ON PERFORMANCE AWARDS TO IRS**  
7 **EMPLOYEES WHO OWE BACK TAXES.**

8 (a) IN GENERAL.—The Commissioner of the Internal  
9 Revenue Service shall not provide any performance award  
10 (including, but not limited to, bonuses, step increases, and

1 time off) to an employee of the Internal Revenue Service  
2 who owes an outstanding Federal tax debt.

3 (b) OUTSTANDING FEDERAL TAX DEBT.—For pur-  
4 poses of this section, the term “outstanding Federal tax  
5 debt” means any outstanding debt under the Internal Rev-  
6 enue Code of 1986 which has not been paid after an as-  
7 sessment of a tax, penalty, or interest and which is not  
8 subject to further appeal or a petition for redetermination  
9 under such Code. A debt shall not fail to be treated as  
10 an outstanding Federal tax debt merely because it is the  
11 subject of an installment agreement under section 6159  
12 of such Code or an offer-in-compromise under section  
13 7121 of such Code.