

COMMITTEE ON WAYS AND MEANS  
OVERSIGHT AND AUTHORIZATION PLAN

LETTER OF TRANSMITTAL

-----

Committee on Ways and Means,  
U.S. House of Representatives,  
Washington, DC, February 28, 2023

Hon. James Comer,  
*Chairman, Committee on Oversight & Government Reform,*  
*Washington, DC.*

Hon. Bryan Steil,  
*Chairman, Committee on House Administration,*  
*Washington, DC.*

Dear Chairman Comer and Chairman Steil: 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 118<sup>th</sup> Congress.

**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 for workers, families, farmers, and small businesses, prospects for short and long-term growth, our economic competitiveness, small business job creation, and limits on the public debt.

**Matters under the Committee’s Tax Policy Jurisdiction**

- **Tax Relief.** Hearings and other activities related to discussing and considering appropriate tax relief for families, individuals, farmers, and small businesses. Additionally, hearings to discuss and consider restricting the Internal Revenue Service (IRS) with a service-first focus to better align the tax administrator with a simpler, pro-growth tax code.
- **Priorities of the Department of the Treasury.** Hearings and other activities with the Treasury Secretary and other Administration officials to receive information regarding the Administration’s tax-related priorities for the 118<sup>th</sup> Congress. Specifically, hearings to discuss and consider legislative and administrative proposals contained in the President’s fiscal year 2024 and 2025 budgets to ensure that the department is prioritizing taxpayers over politics.

- **Tax Provisions in Public Laws Enacted During the 116<sup>th</sup> and 117<sup>th</sup> Congresses.** 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*.
- **IRS Operations/Administration of Tax Laws.** Oversight of the major IRS 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 recent 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, 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, and improper payments levels and fraud prevention efforts. Examine proposed funding and staffing levels for the IRS, and legislative proposals and administrative proposals contained in the President's fiscal year 2024 and 2025 budgets. Examine the IRS plan to develop a new IRS-administered free tax return e-filing system, including their selection of a third party or parties to prepare a report on such plan.
- **IRS Audit Selection Procedures.** Oversight of the processes the IRS uses to select individuals, businesses, and other organizations for audit. Continue coordination with 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 recent infusion of \$80 billion in additional mandatory funding for the agency.
- **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.
- **Tax Code and Tax Form Simplification.** 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 identify, 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.
- **Pensions and Retirement Security.** Oversight review of the financial condition, operations, and governance of the Pension Benefit Guaranty Corporation (PBGC), including financial exposure of the PBGC.
- **International Tax Negotiations.** Oversight of the Administration's multilateral tax negotiations, including the Organization for Economic Co-Operation and Development / 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**

- **Health Provisions Contained in the COVID-19 Response.** Hearings and other activities related to the implementation of the national response to the COVID-19 pandemic. Oversight of federal agencies' response to the COVID-19 public health emergency, including but not limited to the implementation of policies in the *CARES Act*, *Public Law 116-136*; *American Rescue Plan Act of 2021*, *Public Law 117-2*; and administrative actions taken using pandemic waivers.
- **Priorities of the Department of Health and Human Services.** Oversight hearing with the Health and Human Services Secretary to discuss priorities for the 118<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 2024 and 2025 budgets to ensure that the department is prioritizing patients over politics.
- **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 physician payment systems; program benefits; patient out-of-pocket costs; workforce supply; maintaining the doctor-patient relationship; quality improvement efforts; and program integrity to address waste, fraud, and abuse.
- **Medicare Advantage.** Oversight of the Medicare Advantage program including enrollment; quality; health plan participants; reimbursements; benefit packages; beneficiary choice; plan payment accuracy; and statutory and regulatory changes affecting Medicare 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); the Health Coverage Tax Credit (HCTC); health savings accounts, flexible spending arrangements, and health reimbursement arrangements; options to reduce the cost of health insurance coverage and address the increasing rate of health care costs; the impact of federal legislation and regulation on those with private insurance, the uninsured, employers, the economy, and state budgets; and adherence to the APA.
- **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 Drugs.** 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.
- **Skilled Nursing Facilities.** Oversight of the quality of care delivered to nursing home patients; infection control; patient safety; interaction of state and federal policies; and cost transparency.
- **Rural Health.** Oversight of the Department of Health and Human Services 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.
- **Health Care Price Transparency.** Oversight of existing and proposed health care price transparency requirements from the Department of Health and Human Services, including its implementation and the department's enforcement of compliance with the rule.
- **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, child care, social services, and multiple other benefit programs 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, including improving work and earnings outcomes for adult recipients. Also review opportunities to prevent duplication, overlap, and fragmentation, 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, including temporary programs enacted during the pandemic, to improve program integrity, identify and recover misspent funds, and prevent fraud in the future. Examine ways to modernize state unemployment insurance systems 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 efforts to promote adoption, strengthen family connections, support grandparents, relatives, and other kinship providers, provide prevention services, decrease the inappropriate use of congregate care settings, 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.

### **Matters under the Committee's Social Security Jurisdiction**

- **Securing 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's and tomorrow's workers and beneficiaries.
- **Ability of the Social Security Administration (SSA) to Serve the Public and Effectively Administer Benefits.** Examine the SSA's ability to serve the public, including the ongoing effects of the COVID-19 pandemic on SSA services and the impact of backlogs and service delays on the public.
- **Strengthening the Disability Insurance (DI) Program.** Examine the effectiveness of the DI program in meeting the needs of individuals with disabilities and the process for claims adjudication and appeal, along with options to strengthen the program and improve work incentives. Additionally, examine the interactions between the DI program and the Supplemental Security Income and Medicare programs.
- **Stewardship of Social Security programs.** Provide oversight of the SSA's management performance, and long-range strategic planning related to the Social Security programs.

- **Deployment of Resources.** Oversight of the SSA’s deployment of resources to serve the public and taxpayers, including evolving service delivery approaches, policy administration and program implementation impacts, 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 Recent Legislation.** Oversee the SSA’s implementation of recent legislation, including reforms in the collection and distribution of death data and reforms in the representative payee program.
- **Information Technology, Cybersecurity, Identity Theft, and Telephone Scams.** Oversee the SSA’s investments in information technology, including modernization efforts, cybersecurity at the SSA, and the prevention of identity theft involving and misuse of Social Security numbers. Monitor robocalls and imposter scams involving the SSA.

### **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, with particular focus on: addressing long-standing structural and competitively consequential challenges with China; the European Union; Asia-Pacific; and other relevant or topical issues. Oversight of the Administration’s trade initiatives, including the Indo-Pacific Economic Framework for Prosperity (IPEF), the Americas Partnership for Economic Prosperity, the U.S.-Taiwan Initiative on 21<sup>st</sup> Century Trade, and the U.S.-Kenya Strategic Trade and Investment Partnership. Oversight of executive overreach in trade negotiations and possible consideration of legislation to reiterate the need for specific Congressional authorization or approval for the United States to enter into binding trade agreements. 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 implementation of the Trade Facilitation and Trade Enforcement Act of 2015 to ensure that the enforcement tools in the bill are being fully utilized, particularly with respect to evasion of trade remedies, forced labor, intellectual property rights violations, currency policy, and violations of trade agreements. Particular oversight of enforcement activities related to China’s WTO commitments, as well as continuing barriers imposed by other countries and economies, including digital services taxes. 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 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. Oversight of enforcement issues including ensuring that U.S. trade remedy laws appropriately account for China's state intervention in its economy. Oversight of administrative and legislative efforts to address China's use of forced labor. Oversight of the implementation of the Synthetics Trafficking and Overdose Prevention Act of 2018 to ensure that enforcement tools for stopping the flow of illegal opioids/fentanyl from entering the U.S. through the international mail are being fully executed. Oversight of China's compliance with the January 2020 Phase One trade agreement and the Administration's enforcement of that agreement. Oversight of U.S. tariff treatment of imports from China, including Section 301 tariffs and Permanent Normal Trade Relations. Oversight of China's track record with respect to its 2001 agreement to accede to the WTO.

- **Tariff policy.** Given the constitutional authority of Congress over tariffs, oversight over the use of tariffs, particularly 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, including the impact of tariffs and retaliation by other countries on U.S. manufacturers and consumers as well as U.S. allies engaged in fair trade. Oversight over product exclusion and country exemption processes.
- **Implemented Trade Agreements.** Oversight of 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. Continued analysis of the impact of these trade agreements for American workers, manufacturers, small businesses, farmers, and ranchers. Identify provisions of such trade agreements that should be updated to increase and improve the benefits, including by drawing on work from previous trade negotiations.
- **Miscellaneous Tariff Bill.** Oversight and possible consideration of policies to adjust the procedures set forth in the *American Manufacturing Competitiveness Act of 2016* to reduce or suspend tariffs for U.S. manufacturers on certain products not made in the U.S.
- **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 reform and updating of 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 broad and crucial 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 broad and crucial 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 and crucial 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). Oversight regarding how to address these issues through enforcement and trade negotiations.
- **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 (including consideration of legislation granting Permanent Normal Trade Relations status and graduation from the Jackson-Vanik amendment's requirements). Analysis and assessment of efficacy of the Trade-Related Aspects of Intellectual Property Rights (TRIPS) Waiver for COVID-19 vaccines and oversight of the Administration's efforts to negotiate a TRIPS waiver for COVID-19 therapeutics and diagnostics. Analysis of the impact of WTO membership for the U.S., 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.
- **Trade Adjustment Assistance.** Continued oversight concerning the Trade Adjustment Assistance program for workers to monitor the effectiveness of the program 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 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 trade negotiations (particularly IPEF).
- **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 118th Congress progresses over the coming two years.

Sincerely,

---

Jason Smith,  
Chairman, Committee on Ways and Means