Prepared Opening Statement by U.S. Senator Chuck Grassley of Iowa Chairman, U.S. Senate Finance Committee Hearing on Nominations Thursday, May 9, 2019

Today, the Finance Committee will hear from two nominees.

David Black has been nominated by the President to be Deputy Commissioner of the Social Security Administration, where he is currently working as the White House Senior Advisor. Mr. Black spent nearly nine years at Social Security, between 2007 and 2015, as the agency's General Counsel.

Mr. Black is well qualified for the position of Deputy Commissioner. And I'm pleased that we seem to be making progress in getting a confirmed Deputy Commissioner and a confirmed Commissioner in place at Social Security.

Social Security has not had a confirmed Commissioner since February of 2013.

As this Committee knows, we have acted in Committee to favorably approve President Trump's nominee for the Commissioner position, and I trust that his nomination will be taken up in the full Senate in the near term.

Social Security is a large agency, paying out more than \$1 trillion in benefits. Its administrative budget is above twelve-and-a-quarter billion dollars.

The programs that the Social Security administration oversees are also large.

Last year, Social Security paid benefits to around 63 million people. That includes retirees, dependents, survivors, and disabled workers.

Somewhere around 175 million people paid payroll taxes into Social Security on their earnings.

Despite the success we had in 2015 in averting benefit cuts in the Social Security Disability Program, Social Security overall remains on an unsustainable fiscal path. Its combined trust funds are projected to be exhausted in just 16 years or less, depending on the estimates that you use.

Everything that I have seen indicates that Mr. Black will work to protect taxpayer resources and ensure that Social Security's benefit programs will run as efficiently and as effectively as possible. And that's what hardworking American taxpayers deserve.

And let me say that I want to see that Social Security programs are put on a sound financial footing so they succeed for the American people.

We will also hear from Emin Toro, who has been nominated to be a Judge on the U.S. Tax Court. The Tax Court is very important because it provides taxpayers a venue to resolve tax disputes with the IRS before actually having to pay the amount in question. Though based in Washington, DC, the Tax Court does not require taxpayers to travel to DC, but holds sessions in cities across the country throughout the year. The schedule posted to the Tax Court webpage for the fall shows sessions set to be held in 47 cities. There aren't many courts that make an effort to bring the courtroom to you.

Taxpayers need to know that they are treated fairly and have a chance to make their case to an impartial judge in a disagreement with the IRS. The Tax Court gives all taxpayers, from large corporations, to individuals, a chance to make their arguments in an independent forum and know they have received a fair hearing. The Tax Court is particularly important to individuals who cannot afford expensive attorneys to help them resolve their issues with the IRS. I applaud the efforts that the Tax Court takes to help these taxpayers representing themselves work through the process and receive a full and fair hearing of their cases.

Thank you both for your willingness to serve, and now I turn to Ranking Member Wyden.

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