Center for American Progress

# Better Tax Enforcement Can Advance Fairness and Raise More Than $1 Trillion of Revenue

By Galen Hendricks and Seth Hanlon April 19, 2021

On March 31, 2021, President Joe Biden released his American Jobs Plan, proposing to ramp up investment in infrastructure and innovation to make the U.S. economy more productive while confronting climate change.[1] In the coming weeks, he is expected to propose a similarly ambitious plan for investing in people and meeting human needs.[2] As the administration and Congress look for ways to offset the fiscal costs of these initiatives, one option stands out as perhaps the most obvious: making the wealthy and corporations pay the taxes that they already owe.

The most recent official estimates suggest that the United States is currently losing about $600 billion in revenue each year from taxes that are owed but not paid and would lose $7.5 trillion over the next decade.[3] However, on April 13, 2021, IRS Commissioner Charles Rettig told Congress that he believes the United States is losing much more revenue—possibly $1 trillion or more every year. Rettig pointed to new research showing that offshore tax evasion and underreported income of pass-through business entities is much larger than previously believed—and to the explosive growth of cryptocurrency. Senators called the $1 trillion figure "shocking" and "jaw-dropping."[4]

The richest 1 percent of Americans are responsible for an outsize share of the lost revenue—36 percent of unpaid individual income taxes by one recent estimate, or $175 billion per year.[5] None of these revenue loss estimates include the majority of corporate tax dodging, which is done by shifting profits to tax haven countries using legal or quasi-legal techniques.

Over the past decade, the IRS budget has eroded and, with it, the agency's ability to enforce the nation's tax laws. These massive cuts have substantially reduced the size of the agency and, in particular, the number of revenue agents capable of examining the complex returns of wealthy individuals and businesses. According to Rettig, the result is that "[w]e do get outgunned. There's no other way to say it."[6]

The good news is that Congress and the Biden administration have an opportunity this year to begin rebuilding the IRS' enforcement capabilities, direct new resources toward thoroughly auditing high-income taxpayers and corporations, and modernize the agency's computer systems in a way that will improve both compliance and taxpayer service. By taking these steps, the United States can increase revenues by more than $1 trillion over a decade, according to multiple estimates.[7] In other words, investments in tax enforcement would pay for themselves and could pay for other critical investments at the same time. Furthermore, stronger and more equitable tax enforcement advances basic fairness for workers and honest taxpayers, helping to ensure that the economy works for everyone. The Biden administration's discretionary funding request[8] for the next fiscal year is an important start—but, as this issue brief discusses, annual appropriations are not enough.

"I think it would not be outlandish to believe that the actual tax gap could approach and possibly exceed $1 trillion per year."
- IRS Commissioner Charles Rettig testimony to Congress, April 13, 2021

The Biden administration has recently signaled a strong commitment to improving tax enforcement and cracking down on tax dodging by the wealthy and large corporations. The administration's corporate tax reform blueprint—the Made in America Tax Plan—emphasizes the importance of improving corporate tax enforcement and stated that the administration will lay out a broader tax enforcement initiative in the coming weeks.[9] The administration has also requested a 10.4 percent funding increase for the IRS for FY 2022. As discussed further below, the administration and Congress must now seize the opportunity to provide a multiyear investment and additional enforcement tools for the IRS as part of the broader investments they are now considering.

## The wealthy evade taxes more than previously thought

A stunning new study from IRS researchers and other economists finds that the IRS' estimates of the tax gap—the difference between taxes that are owed and taxes that are actually collected—have significantly understated the problem.[10] The IRS' estimates of the tax gap are too low because they are based on random audits that very rarely detect sophisticated tax evasion techniques, including hiding assets offshore and concealing income through layers of interconnected partnerships or other pass-through entities.

### Other reforms are needed alongside additional funding

More funding for the IRS is necessary but insufficient. The Center for American Progress has previously proposed several complementary reforms.[11] For example:

- The IRS should reprioritize resources to focus on large corporations, wealthy individuals, business owners, and estates.
- The IRS must ensure that it is not disproportionately auditing Black and Latino households by focusing an excessive share of audits on low-income tax credit recipients, and the agency must more broadly assess the racial impacts of its enforcement practices to ensure equity.
- Congress and the administration should give the IRS additional tools, such as broader third-party information reporting and withholding, which have been shown to dramatically improve compliance. For example, Rep. Ro Khanna (D-CA) has recently introduced legislation implementing a proposal by former IRS Commissioner Charles Rossotti that would dramatically improve business tax compliance by requiring better information reporting by banks.[12]
- The IRS should improve tax filing for ordinary taxpayers, including by better regulating paid tax preparers and improving and expanding free filing options.

By contrast, ordinary workers have much higher compliance rates and are largely unable to take advantage of these types of schemes. Ninety-nine percent of wages are reported to the IRS. That is because wages are subject to both third-party information reporting—through W-2 forms that go to the employee and to the government—and withholding directly from paychecks.[13] The same study found that while the bottom 50 percent of Americans do not report 7 percent of their income in total, the richest 1 percent of Americans fail to report 21 percent of their total income.[14] In a separate essay, three of the study's authors concluded that "increased enforcement to close the income tax gap for the top 1 percent could yield $175 billion in currently uncollected income tax revenue per year."[15] As discussed further below, even if increasing the IRS budget—which has been about $12 billion in recent years—returns only a portion of the massive amount of revenue the United States is now losing, it would pay for itself many times over.

## IRS budget cuts have decimated the agency's ability to police tax dodging—especially by wealthy individuals and corporations

The IRS budget has been slashed in recent decades—especially after 2010, when congressional Republicans forced almost a decade of austerity budgeting, with the cuts falling hardest on the agency's enforcement function.[16] Relative to total tax collections, the IRS' total budget is down by nearly 50 percent since 1993 and almost 40 percent since 2010.[17] And in recent years, Congress has tasked the IRS with many more responsibilities.

Since 2010, because of budget cuts and attrition, the IRS has lost 16 percent of its workforce—including about 30 percent of full-time enforcement staff, totaling 17,000 enforcement personnel.[18] IRS Commissioner Charles Rettig recently told Congress that "[t]he number of examining revenue agents, who handle complex enforcement cases, fell by 35 percent, and field collection revenue officers, who manage difficult collections cases, dropped by 48 percent."[19]

The IRS has shed jobs in nearly every state in the nation. (see Figure 1) The agency's attrition has cost middle-class jobs and, in the process, diminished the quality of taxpayer service and drained billions of dollars in revenue.

The most dramatic consequence of these cuts is that high-income taxpayers and corporations are being audited much less frequently. In 2010, the IRS examined nearly one-quarter of individual income tax returns that reported an income of $10 million or more. However, by 2015, audit coverage for that group fell to just 8 percent. For tax year 2018, the IRS had only opened audits on 0.03 percent of taxpayers with incomes of more than $10 million as of the latest data release, though this share may rise, as the IRS can open audits during the three years after taxes are filed.[20]

FIGURE 1

## Nearly every state has shed IRS jobs over the past decade

Change in IRS employees by state, December 2010–December 2020

| State | Total change | Percentage change |
|---|---|---|
| Alabama | -318 | -76% |
| Alaska | -65 | -74% |
| Arizona | -545 | -74% |
| Arkansas | -200 | -82% |
| California | -4201 | -36% |
| Colorado | -662 | -52% |
| Connecticut | -430 | -74% |
| Delaware | -107 | -79% |
| District of Columbia | -993 | -28% |
| Florida | -1775 | -51% |
| Georgia | -1197 | -24% |
| Hawaii | -121 | -77% |
| Idaho | -95 | -76% |
| Illinois | -1663 | -73% |
| Indiana | -562 | -62% |
| Iowa | -201 | -57% |
| Kansas | -159 | -74% |
| Kentucky | -1843 | -44% |
| Louisiana | -344 | -75% |
| Maine | -95 | -75% |
| Maryland | -382 | -8% |
| Massachusetts | -1242 | -39% |
| Michigan | -1150 | -57% |
| Minnesota | -492 | -74% |
| Mississippi | -189 | -79% |
| Missouri | 962 | -19% |
| Montana | -82 | -82% |
| Nebraska | -169 | -81% |
| Nevada | -315 | -77% |
| New Hampshire | -112 | -60% |
| New Jersey | -987 | -78% |
| New Mexico | -130 | -79% |
| New York | -3443 | -44% |
| North Carolina | -535 | -62% |
| North Dakota | -64 | -76% |
| Ohio | -1356 | -60% |
| Oklahoma | -380 | -78% |
| Oregon | -328 | -44% |
| Pennsylvania | -1496 | -24% |
| Rhode Island | -93 | -69% |
| South Carolina | -200 | -68% |
| South Dakota | -53 | -71% |
| Tennessee | -34 | -1% |
| Texas | -535 | -6% |
| Utah | 824 | -15% |
| Vermont | -53 | -67% |
| Virginia | -640 | -55% |
| Washington | -872 | -60% |
| West Virginia | -245 | -18% |
| Wisconsin | -412 | -82% |
| Wyoming | -36 | -67% |

**United States -16%**
Total change: -14,925

Source: U.S. Office of Personnel Management, "FedScope: Federal Workforce Data," available at https://www.fedscope.opm.gov/employment.asp (last accessed March 2021).

Now, in part because it is cheaper for the IRS to send out audit letters to regular taxpayers than to go up against the wealthy and their batteries of tax lawyers, the IRS audits millionaires at close to the same rate as working-class taxpayers who claim the earned income tax credit.[21] As two former IRS commissioners, Fred Goldberg and Charles Rossotti, wrote recently:

> *Today, the disparity between who has money and who is audited is egregious. If you live in the Mississippi Delta and your income is $25,000, you are more likely to be audited by the IRS than if you live on New York's Park Avenue and make millions.*[22]

This injustice prompted 88 groups dedicated to economic, social, racial, and gender justice to call upon the Biden administration and Congress to fix the IRS' upside-down enforcement priorities.[23] Congress will need to give the IRS the resources to hire and train personnel capable of thoroughly auditing the complex tax affairs of wealthy individuals and large corporations. This investment will not only make the tax system more equitable but will also carry a very high return on investment.

## Strengthening tax enforcement can pay for itself and other priorities

Several recent analyses from economists and former tax officials have found that proposals to substantially increase the IRS budget and give the IRS additional enforcement tools can pay for themselves many times over. For example:

- Former U.S. Secretary of the Treasury Lawrence Summers and Natasha Sarin, a professor at the University of Pennsylvania's Wharton School and Carey Law School who is now serving in the Treasury Department, estimate that returning the IRS budget to its FY 2011 levels relative to tax collections and providing the agency additional tools can raise revenue by $1.15 trillion over 10 years.[24]

- Former IRS Commissioners Rossotti and Goldberg estimate that a multiyear investment in IRS enforcement and technology, as well as better third-party reporting to increase the IRS' visibility into high-income taxpayers' business income, can raise revenue by $1.4 trillion over 10 years—15 to 20 times the cost of the initial investment.[25]

- Economists Dan Reck, Max Risch, and Gabriel Zucman—co-authors of the recent study on evasion discussed above—estimate that collecting all of the taxes the top 1 percent owe under current law would raise $175 billion in revenue per year, translating to close to $2 trillion over 10 years.[26]

In a recent report examining the effects of IRS budget cuts, the Congressional Budget Office (CBO) estimated two scenarios of the effects that IRS budget increases would have on direct revenue collections.[27] Unlike the Summers-Sarin and Rossotti-Goldberg proposals, the CBO's scenarios assume that the IRS is given more funding but no additional enforcement tools such as improved information reporting. In the CBO's scenarios, a $20 billion funding increase would increase the amount the IRS collects directly though enforcement actions by $61 billion; a $40 billion funding increase would result in $103 of collections. But as the CBO emphasizes, "Any indirect benefits of increasing enforcement, such as deterring taxpayers from violating tax laws, are excluded from the estimates." Those deterrence effects are much greater, as the U.S. tax system is based fundamentally on taxpayers voluntarily complying with the law. As Doug O'Donnell, who heads the IRS' Large Business and International Division said recently, "Most of the impact that the IRS has is not because they audit—it's because people are afraid of getting audited and they comply with the law because there is that deterrent effect of an audit."[28] When looking solely at direct revenue collection, the Treasury Department estimates that increasing enforcement would raise just $6 for every $1 invested, but the effects on voluntary compliance would be at least three times larger, for a total return of $24 for each $1 invested. Other estimates find even higher indirect rates of return from various enforcement activities ranging as high as $55 to $66 for each $1 invested. [29]

Audits of very high-income individuals have an especially large return on investment. The Treasury Inspector General for Tax Administration found that auditing people with incomes above $5 million returned proposed audit adjustments averaging $4,545 per hour of revenue agents' time.[30] Those audits are also likely to indirectly increase revenue by much more through deterrence effects.

## Rebuilding the IRS requires mandatory, multiyear funding

Rebuilding the IRS' enforcement capabilities and modernizing its technologies are multiyear projects that require the certainty of multiyear funding to plan and execute.

To illustrate the challenge, in April 2019, the IRS outlined a six-year strategy to modernize its information technology systems with an estimated cost of $2.3 billion to $2.7 billion.[31] However, in the two appropriations cycles since then, Congress has appropriated only $180 million and $223 million.[32] With incremental, yearly funding, Commissioner Rettig has said that the IRS will struggle to implement the modernization plan.[33] In reality, much more funding is needed to make the IRS a truly modern agency with the ability to make effective use of data to detect fraud and to serve honest taxpayers. Former Commissioner Rossotti notes that major banks spend $3 billion to $5 billion annually on technology improvements, though none of them serves one-quarter as many customers as the IRS. He proposes providing $12 billion in multiyear funding for a technology overhaul.[34]

Building the IRS workforce of the future will take several years as well. It takes four to five years to train new hires to become revenue officers capable of detecting fraud in complex cases.[35] The IRS fell well behind the curve because of a hiring freeze in effect from 2011 through 2018 and therefore will need to bolster its ranks.[36] The agency needs reliable multiyear funding to rebuild itself. "Mandatory, consistent, adequate, multiyear funding allows us to plan appropriately," Commissioner Rettig told Congress in his testimony.[37] The Biden administration's FY 2022 appropriations request is a good start, but given that annual appropriations have consistently fallen well short of what the IRS requires, Congress this year must seize the opportunity to provide mandatory, multi-year funding to supplement annual appropriations.[38]

## Conclusion

Having adopted the American Rescue Plan to spur a strong, inclusive recovery from the COVID-19 crisis, the Biden administration and Congress are now looking to make major investments in the future, such as addressing climate change and combating child poverty. Given the urgency of these investments, and the fact that the United States can borrow at historically low interest rates, Congress does not need to pay for all of these investments. But to the extent that Congress is seeking ways to cover some of the costs, it should increase tax revenue from corporations and high-income individuals. There are a number of ways to do so, but perhaps the most obvious is to make them pay what they already owe by investing in stronger and fairer tax enforcement.

By taking these steps, the United States can raise revenue for urgent national priorities while increasing tax fairness in the process.

*Galen Hendricks is a research associate at the Center for American Progress. Seth Hanlon is a senior fellow at the Center.*

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