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United States Senate

COMMITTEE ON HEALTH, EDUCATION,
LABOR, AND PENSIONS

WASHINGTON, DC 20510-6300

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<http://help.senate.gov>

February 12, 2017

Andrew Puzder
c/o Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Dear Mr. Puzder:

This letter is in reference to my January 25, 2017 request that you voluntarily provide three years of tax returns as I have requested of all of President Trump's Cabinet nominees and specifically those before the Senate Committee on Health, Education, Labor, and Pensions ("HELP"). To date, I have not received a response to that request.

Last week you publicly acknowledged that you and your wife had a household employee for a period of years who was not legally permitted to work in the United States. Moreover, your spokesman acknowledged that although this employee was terminated several years ago, you had not paid the required taxes on this employee until after your nomination was announced in December 2016.

Although we expect all nominees to pay appropriate taxes on their employees, these concerns are heightened for the position of Secretary of Labor given this individual's role in ensuring fair treatment of *all* workers. I presume you are aware of the history and circumstances that led to Linda Chavez, President George W. Bush's nominee for Secretary of Labor, to withdraw her nomination before this Committee and the questions this now raises about your nomination.

In order that the Committee has an opportunity to fully understand any outstanding questions and to allay any concerns that there may be other tax issues, I reiterate my request that you voluntarily provide three years of your tax returns to the Committee. Such information will be handled in the strictest of confidence with procedures and safeguards already utilized by the Senate Finance and Homeland Security and Governmental Affairs Committees.


Additionally, in order to fully understand whether and how you have addressed your responsibility to pay taxes for household employees, I request that you answer the questions below in advance of your hearing on Thursday, February 16, 2017:

1. With regard to the household employee for whom you have now paid taxes and who was not legally permitted to work in the United States:
 - a. Please provide the dates that the employee worked for you and your spouse.
 - b. Please indicate how many days a week this employee worked for you and your spouse, and for how many hours a day.
 - c. Did he or she regularly stay overnight at your home?
 - d. What were the employee's job responsibilities?
 - e. How much was the employee paid?

- f. Please provide the amount paid to the State of California and to the Internal Revenue Service in back payroll taxes, together with the calculations that demonstrate how you determined the amount owed, and documentation to show those back payments were accepted as sufficient.
2. How many household employees have you and your wife employed during the ten-year period leading to your nomination? Household employees include housekeepers, maids, babysitters, gardeners, and others who work in or around your private residence(s) and for whom you can control not only the work they do but also how they do it.
3. Have you and your spouse withheld appropriate payroll taxes for each individual household employee for the ten-year period leading to your nomination?
 - a. If yes, please provide the dates when you made those payments.
4. Have you filed the required Schedule H for each household employee on your Form 1040?
5. Please provide additional details to explain the steps you took to ensure that all other household employees were authorized to work in the United States.

Thank you for your attention to this matter. If you have any questions, or would like to further discuss compliance with this request, please contact Beth Stein, HELP Committee General Counsel, minority staff, at 202-224-3254.

Sincerely,


Patty Murray
United States Senator

cc: The Honorable Lamar Alexander, United States Senator