

United States Senate

WASHINGTON, DC 20510

April 23, 2020

The Honorable Steven T. Mnuchin
U.S. Department of the Treasury
1500 Pennsylvania Ave NW
Washington, DC 20220

The Honorable Andrew Saul
Social Security Administration
6401 Security Boulevard
Baltimore, MD 21235

Dear Secretary Mnuchin and Commissioner Saul:

We write to express our concern that without additional action from your agencies, many families who receive Social Security benefits and have young children may not receive the full cash assistance that Congress provided in the Coronavirus Aid, Relief, and Economic Security (CARES) Act until 2021. Based on Internal Revenue Service (IRS) guidance from Monday afternoon,¹ it appears that many Social Security beneficiaries will need to have submitted information about their dependents by yesterday at noon in order to receive their \$500 additional stimulus payment per child before next year. Many eligible families will not have been able to meet this short, 48-hour deadline. We urge your agencies to ensure that economically vulnerable non-filers receiving Social Security retirement, Social Security disability, Supplemental Security Income (SSI), and Veterans Affairs (VA) benefits receive stimulus payments for themselves and their dependent children as quickly as possible – before next year.

The bipartisan CARES Act recently signed by the President provides direct cash assistance to individuals amidst the COVID-19 public health and economic crisis. The Act provides \$1,200 per eligible adult and an additional \$500 in cash assistance per dependent child. Three weeks ago, Treasury indicated that Social Security recipients who do not typically file taxes would have to file this year in order to receive these cash payments. The Treasury then reversed course two days later, after we urged the Department to do so,² with Secretary Mnuchin saying that “Social Security recipients who are not typically required to file a tax return do not need to take an action,” and would receive direct deposits to their bank accounts.³

¹ “SSA, RRB recipients with eligible children need to act by Wednesday to quickly add money to their automatic Economic Impact Payment; IRS asks for help in the ‘Plus \$500 Push.’” April 20, 2020.
<https://www.irs.gov/newsroom/ssa-rrb-recipients-with-eligible-children-need-to-act-by-wednesday-to-quickly-add-money-to-their-automatic-economic-impact-payment-irs-asks-for-help-in-the-plus-500-push>

² “Following Calls from Hassan, Brown, and Colleagues, Treasury Reverses Course and Says Social Security Beneficiaries Do Not Need to File Tax Returns to Receive COVID-19 Direct Cash Assistance.” April 1, 2020.
<https://www.hassan.senate.gov/news/press-releases/following-calls-from-hassan-brown-and-colleagues-treasury-reverses-course-and-says-social-security-beneficiaries-do-not-need-to-file-tax-returns-to-receive-covid-19-direct-cash-assistance>

³ “Social Security Recipients Will Automatically Receive Economic Impact Payments.” April 1, 2020.
<https://home.treasury.gov/news/press-releases/sm967>

However, on Monday, April 20, the Treasury announced that many Social Security beneficiaries would need to fill out a simplified tax form within 48 hours in order to receive their families' full stimulus payments this year. The special alert published by the IRS indicated that Social Security beneficiaries who will automatically receive stimulus payments because they do not typically file tax returns would be required to submit information through the IRS *Non-Filers* online tool in order to claim \$500 payments for their dependent children. According to the IRS, Social Security beneficiaries who failed to claim these dependent payments by noon yesterday, April 22, will no longer be able to use the *Non-Filers* tool to claim payments for their dependents. The IRS also indicated that recipients of SSI and certain VA benefits who do not usually file taxes will face a similar deadline soon. Any of these non-filers who miss these deadlines to claim their dependents will not be able to receive any payments for dependent children until filing a 2020 tax return in 2021. Estimates indicate this could impact the families of about 1 million child dependents.⁴

We request that Treasury find another way forward that – without delaying any automatic \$1,200 payments – ensures that these Social Security beneficiaries and their children quickly receive the full amount of cash assistance for which they are eligible. We urge your agencies to continue providing access to the *Non-Filers* tool after non-filers have received their initial automatic stimulus payments, so that these economically vulnerable individuals can request and receive additional payments for dependent children prior to 2021. We do not believe that the IRS needs to delay – nor would we support delaying – any automatic \$1,200 payments to non-filers in order to achieve this goal.

We greatly appreciate your agencies' efforts to automatically provide stimulus payments to Social Security retirement, Social Security disability, SSI, and VA beneficiaries who do not file tax returns. We also appreciate Treasury's efforts to assist non-filers with claiming stimulus payments through the *Non-Filers* tool. Without these efforts, many non-filers would have missed out on their stimulus payments altogether because they were unable to file a tax return or were unaware they needed to. To continue assisting struggling families during the COVID-19 crisis, we strongly urge your agencies to ensure that non-filers receive their stimulus payments – including additional payments for dependent children – as quickly as possible.

Sincerely,

Senator Margaret Wood Hassan
Senator Sherrod Brown
Senator Michael F. Bennet
Senator Cory A. Booker
Senator Charles E. Schumer
Senator Ron Wyden
Senator Debbie Stabenow
Senator Maria Cantwell

⁴ “IRS Deadlines Threaten Stimulus Payments for 1 Million Dependents.” Center on Budget and Policy Priorities. April 21, 2020. <https://www.cbpp.org/blog/irs-deadlines-threaten-stimulus-payments-for-1-million-dependents>

Senator Robert Menendez
Senator Thomas R. Carper
Senator Benjamin L. Cardin
Senator Robert P. Casey, Jr.
Senator Mark R. Warner
Senator Sheldon Whitehouse
Senator Catherine Cortez Masto
Senator Richard J. Durbin
Senator Patty Murray
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Senator Edward J. Markey
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Senator Jack Reed
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Senator Bernard Sanders
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Senator Elizabeth Warren
Senator Tammy Baldwin