

**Statement of David J. Berteau**  
**President & CEO**  
**Professional Services Council**

**“Government Shutdowns:  
Contract Killers”**

**Committee on Oversight and Reform**  
**United States House of Representatives**

**May 6, 2019**

*Statement of David J. Berteau, President & CEO, Professional Services Council  
before the House Committee on Oversight and Reform  
Subcommittee on Government Operations*

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**Introduction**

Chairman Connolly, Ranking Member Meadows and Members of the Subcommittee, thank you for the invitation to testify on behalf of the Professional Services Council's (PSC) 400 member companies and their hundreds of thousands of employees across the nation.<sup>1</sup> PSC is the voice of the government technology and services industry, supporting the full range and diversity of government missions and functions across all agencies. I appreciate the opportunity to discuss the impacts of the partial federal government shutdown on the contractor community that supports the United States Government.

Today, I will describe some of the challenges contractors have faced—and continue to face—as a result of the government shutdown that lasted from December 22, 2018, until January 25, 2019, and the short- and long-term impacts on contractor workforces. I will further offer actions Congress can take to increase preparedness for and mitigate the negative consequences of potential future lapses in appropriations, including:

- Provide for guaranteed back compensation and allow for donated leave time to contract employees affected by any lapse in appropriations;
- Address communication and contract administration matters before, during, and after a lapse in appropriations; and
- Provide a two-year increase in the Budget Control Act (BCA) caps and enact appropriations bills on time, for the full fiscal year.

**Contractors Provide Significant Value to the Government**

The contractor community plays many vital roles in assisting the government to meet the needs of the American people. Contractor contributions are necessary to maintaining government operations. Many of the capabilities that contractors provide do not exist, or are insufficiently available, within the government, and contractors can expand or adjust capacity to meet changing mission needs more quickly than their federal counterparts. Contractors bring innovation and solutions from a strong, diversified national interest business base to support current and emerging requirements for every agency of the government.

Like the federal employees they work beside, contract employees show up every day to do jobs that are vital to the government's ability to achieve its missions and functions. They are motivated by the same goals of public service and safety as their government counterparts. All of us—federal workers, contractors, and the American people—deserve government efforts to avoid any lapse in appropriations. Failing that, if there is a future lapse in appropriations for a

part or the whole of the federal government, we need a better system to communicate to all stakeholders and to manage the business of government.

### **Impact of the Shutdown on the Government Contracting Community**

The partial government shutdown from December 22, 2018, through January 25, 2019, was the longest lapse in appropriations in our nation's history. Nine Cabinet Departments and many federal agencies lacked appropriations for 35 days.<sup>2</sup>

As in previous years, PSC prepared its members for the possibility of a shutdown. However, we could not have predicted and were not fully prepared for the length of the lapse in appropriations this time, which created additional issues and problems that we have not had to address during previous shutdowns.

Even today, more than three months after appropriations were provided to the affected agencies, the shutdown continues to have repercussions for agency missions, PSC member companies, and contractor employees. Let's look at some of those consequences.

#### **Impact on the Workforce:**

The first major impact is on industry's workforce. The true impact on our members and the contractor community as a whole is still evolving. Federal employees received formal furlough notices soon after a lapse in appropriations, making the immediate impact on the workforce known. Everyone knows where they stand.

It is different for contractor employees. Private sector companies make every attempt to keep their employees on the payroll as long as possible before resorting to lay-offs. Unlike federal employees, contractors have no guarantee that they will have a job after the shutdown.

Recruiting and retention is also one of industry's biggest challenges and highest priorities, and the shutdown made it harder to attract new talent. This remains among the most negative impacts of a lapse in appropriations.

We do know that as a result of thousands of stop-work orders, tens of thousands of employees lost their work and/or their pay. Thousands more went to work without receiving a pay check. Thousands applied for unemployment. Others pursued other options to make ends meet.

As confirmed by the Congressional Budget Office (CBO) in their January 2019 report, *The Effects of the Partial Shutdown Ending in January 2019*, "... private producers that had contracts with federal agencies that were affected by the partial shutdown—and probably their employees and suppliers—saw a reduction in income during the shutdown."<sup>3</sup>

For many contractor employees, this was not their first shutdown. They knew that, unlike their federal employee counterparts, contractor employees have not in the past received back pay once the government reopened. Those who worked without pay do not catch up even after the government reopens, and many are still facing financial hardship today.

### Financial Impact on Companies:

The second major negative impact is financial. During the shutdown, many contractors were unable to have their invoices paid, even for work that was properly performed and invoiced prior to the shutdown, as well as for work that was ongoing during the shutdown. While the Office of Management and Budget (OMB) eventually allowed limited steps to address invoice payments, many companies were under severe resource constraints, accompanied by the uncertainty of when it would end.

Business of all sizes could not access new credit, restricting their ability to pay critical employees “out of pocket” and creating retention issues for companies seeking to keep their highly skilled workforces intact.

Many contractors also used other options to keep people on payroll, such as moving eligible workers to other funded contracts or providing paid training to employees who otherwise wouldn’t be working. Smaller companies do not have all of these options, and many businesses were forced to make a decision between keeping people employed or keeping their doors open.

As CBO found: “Among those who experienced the largest and most direct negative effects are... private-sector entities that lost business. Some of those private-sector entities will never recoup that lost income.”<sup>4</sup>

Companies also lost future business, when affected agencies deferred or canceled new contracts. Reductions in future business hurt the stock value of companies, impacting stock prices and value and the value of retirement accounts.

### Lost Productivity:

A third negative impact is the missed work and the delays that occurred until the government reopened and federal employees returned to work. Reopening the government is not like flipping a light switch. It takes time to catch up, especially after 35 days. One PSC member company told us just last month that they are still seeing a significant decrease in the responsiveness of contracting officers and specialists: “They are completely buried and behind in work. This means that the government is extending contracts instead of re-competing them, new solicitations are delayed, etc. Programs are also behind in solicitations, reviews of deliverables, and decision-making.”

Companies have reported to PSC that some contracting officers have been totally non-responsive since the shutdown, perhaps because they are still digging out. Informal communications from the government indicate that for every day of the shutdown, they need 3-4 days to resume normal operations. Such delays impact major agency decisions, which creates confusion and lack of decisions at many of the directorate and program levels within agencies.

The impacts above are just the tip of the iceberg. Problems in workforce, finance, and workload continue. But what do we do about them?

## **Recommendations for Congressional Action**

Here are PSC's recommendations for Congressional action that, if taken, will:

- reduce the likelihood of future shutdowns;
- limit the negative impacts for contractors and contractor employees in the event of a future lapse in appropriations; and
- allow the contractor community to retain critical, skilled employees in in-demand fields to meet future government missions.

### **1) Provide Parity for Contractors Regarding Back Compensation**

Hundreds of thousands of workers support the government through federal contracts, delivering services to citizens, maintaining and modernizing thousands of information and data systems, and operating across health, law enforcement, training, and infrastructure throughout America. Many of these employees lost their work and two paychecks—effectively receiving only 11 months' worth of salary this year.

Unlike federal civilian employees, contractor employees have never been provided back pay to cover furloughs and other workforce actions required during a lapse in appropriations. Enactment of the Government Employee Fair Treatment Act of 2019 (P.L. 116-1) not only ensured that all federal employees receive back compensation for the 2018-2019 shutdown, regardless of their wages or the nature of their work, but also guaranteed them the same treatment in future shutdowns. That is as it should be, and federal contractor employees should have the same guarantee.

Accordingly, PSC urges the Congress to act now to ensure equal treatment for all affected contractor employees with regard to back compensation. We are simply asking that Congress provide the same redress for government contractors that is provided for federal civilian employees.

Our member companies are grateful for the leadership and support that this Committee's Chairman has shown, as well as the nearly 200 Members of Congress who have expressed support for compensation for the thousands of contractors adversely impacted by the shutdown. There are numerous bills pending that would provide some potential relief, but none would provide the parity in treatment that contractor employees deserve.

Such legislation is still timely and would be a lifeline for many contractor employees still facing a financial hardship brought on through no fault of their own.

There are two additional actions Congress can and should pursue to provide back pay to contractor employees:

- 1) Direct the Office of Management and Budget to Issue Guidance. Congress can also direct OMB to issue guidance to federal agencies to use available funds and the flexibility built into the contracting process to provide for the payment or reimbursement for a contractor's affected employees.

- 2) Use the Appropriations Process. Congress can insert a provision into the FY20 appropriations bills to provide back pay to compensate federal contractor employees. This is an approach supported by 38 bipartisan Senators<sup>5</sup> and 48 House members,<sup>6</sup> spearheaded by the Chairman.

PSC understands the challenges associated with this request. Back compensation for federal employees is a relatively simple matter because the government is their direct employer. The mechanics are more complicated for contractors because of the business relationship between the federal government and contractors. Accordingly, the OMB guidance approach above may be the simplest and quickest way to provide back compensation.

Concerns have been raised that this approach would be burdensome on federal agencies. This is not the case. Prior to the reopening of the government, OMB issued a "Government Reopening Checklist -- Items for Consideration" in January 2019.<sup>7</sup> On page 2, under "Contract considerations," OMB informs agencies to be prepared for "evaluat[ing] requests for equitable adjustments." Agencies expect to receive both claims under contracts where there was a stop-work order issued as well as contractor requests for equitable adjustments. Both are a routine part of government contractor post-award contract administration, even without a shutdown. This process could be leveraged to provide back compensation for contractor employees through the existing contracting process.

This is both a fairness issue, and a workforce issue. The CBO report on the shutdown stated:

“CBO’s estimated effects of the five-week partial shutdown do not incorporate a number of indirect negative effects, which are more difficult to quantify but were probably becoming more important as the shutdown continued. This includes ... beginning to reduce the credibility of the federal government as an employer and a contracting party, **making it more difficult for federal agencies to attract and maintain a talented workforce** and more expensive to enter into contracts with private firms.”<sup>8</sup> (emphasis added)

Obviously, CBO believes that this is true for federal contractors as well.

PSC members have highly skilled employees in in-demand fields. They include information technology and cybersecurity specialists, systems engineering and technical assistance service providers, and many other knowledge-based services professionals. These skill sets are in demand in the commercial marketplace as well. Our companies are competing with Silicon Valley, Wall Street, and other commercial sectors for skills and talent. Shutdown impacts, including lost pay, complicate recruiting and retention of a high skilled workforce. Full parity will allow industry to build workforces to meet future government mission needs.

## 2) Enhance Data Collection Requirements

In October 2014, the Government Accountability Office issued a report, entitled "2013 Government Shutdown: Three Departments Reported Varying Degrees of Impacts on Operations, Grants, and Contracts."<sup>9</sup> This report reviewed the 2013 sixteen-day shutdown's

impact on operations and services at three departments: Energy, Health and Human Services, and Transportation.

The report highlighted that while each agency faced uncertainty, the impacts varied significantly. GAO recommended that OMB instruct agencies to document lessons learned in planning for and implementing a shutdown, as well as resuming activities following a shutdown should a funding gap longer than five days occur in the future.

To our knowledge, this recommendation was not acted on by OMB. PSC believes that it remains timely and would be valuable for agencies to document their lessons learned to improve the processes and procedures each agency uses before, during, and after a shutdown. Congress should require OMB to do this.

Collecting and sharing such data—both internally among federal agencies and publicly with the contractor community—would help federal agencies establish best practices to communicate with industry prior to a lapse in appropriations, mitigate the negative impacts during a shutdown, and provide for a more orderly reopening of federal agencies and resumption of contracted work.

### **3) Prioritize a Budget Control Act (BCA) Deal**

Congress must prioritize a spending deal that will raise the budget caps for Fiscal Years 2020 and 2021. Such an agreement is PSC's top priority, as it is essential to timely FY20 appropriations, to full funding for all federal agencies, and to avoiding the devastating impact of sequestration on the missions and functions of both defense and non-defense agencies.

Budget cap levels set by the BCA eight years ago do not reflect current federal agency mission needs or national priorities. With dramatic changes in areas ranging from the opioid epidemic to cybersecurity, the caps that were put in place in 2011 simply do not accommodate today's challenges and priorities.

As we learned from the FY13 sequestration, it is not enough to appropriate at full funding levels; Congress must also amend the Budget Control Act itself.

The administration's FY20 budget proposal is demonstrably insufficient. Many agree that the Defense Department needs an increase over the Budget Control Act limits, with adjustments to both the base budget and the Overseas Contingency Operations (OCO) funding. For civilian agencies, absent Congress taking action, the existing FY20 cap would be \$55 billion below the spending level of the current fiscal year. A cut this steep would significantly—and negatively—impact too many government missions.

In addition, the cuts would unavoidably fall disproportionately on federal contractors and their employees. Important work would simply stop. The resulting costly delays and uncertainty would harm both the government and the American people who rely on its services.

In recognition of the damage that sequestration would do, Congress has adjusted the caps three times since enactment of the BCA. In each previous instance the House and Senate agreed to a two-year deal. Senate Majority Leader Mitch McConnell and Speaker of the House Nancy Pelosi

have opened negotiations on at least an FY20 spending caps deal. PSC supports this effort and calls on Congress to lift the caps for both FY20 and FY21. This will allow the Congress to pass and the President to sign full year funding bills for FY20 and avoid a federal government shutdown in October.

#### **4) Enact Full Year, On-Time Appropriations in FY20**

PSC understands the difficulties of providing annual appropriations. We have not begun a fiscal year with all 12 appropriations bills enacted since 1996, though Congress did enact five of the twelve regular FY19 appropriations bills before the start of this fiscal year.

This was in part due to the last budget deal—the Bipartisan Budget Act of 2018 (P.L. 115-123)—which provided time and space for Congress to work on and enact appropriations on time. This should be one of Congress’ highest priorities, as continuing resolutions (CRs) hinder agencies’ ability to fulfill their mission needs.

CRs create deep uncertainty rather than stable, predictable requirements and resources. CRs undermine critical government missions and functions and the accompanying contractor support on which those missions depend. Further, a CR fails to match funds with requirements across the government. By maintaining the status quo, a CR wastes money, limits flexibility, and stifles innovation at a time when agencies need access to such capabilities more than ever.

By not knowing when—or even if—there will be a final appropriations bill for the full fiscal year, under a CR, agency officials defer spending on needed actions. In addition, a CR forces a year’s worth of planning and work into too short a time, making it harder for Congress or federal agencies to be careful, precise, or successful.

PSC urges Congress to repeat the success of the budget agreement enacted in 2018 with both a budget caps deal and an on-time, full-year appropriations for FY20 and FY21 to prevent a shutdown at the end of this fiscal year or sequestration in the next fiscal year.

#### **5) Trigger Automatic Continuing Resolutions Before a Lapse in Appropriations**

While continuing resolutions are damaging for the government, the contractor community and the American people, they are at times necessary and are preferable to a lapse in appropriations.

PSC supports the concept in pending legislation that would trigger an automatic continuing resolution in the event of a lapse in appropriations. We believe this approach offers the potential for a reasonable approach to mitigating the negative impacts of government shutdowns on our national security, U.S. citizens, and federal agency missions. There are numerous such bills pending that would default to a CR when a lapse in appropriations occurs, including:

- S. 104. The End Government Shutdowns Act would provide continuing appropriations to prevent a government shutdown if appropriations bills or a continuing resolution has not been enacted. S. 104 would reduce the appropriations by 1% after the first 120-day period and by an additional 1% for each subsequent 90-day period until appropriations legislation is enacted.



- S. 281. The End Shutdowns Act would provide for continuing appropriations in the event of a lapse in appropriations and prohibit Senate consideration of any other matters until appropriations are enacted.
- S. 198. The Stop the Shutdowns Transferring Unnecessary Pain and Inflicting Damage In The coming Years (Stop STUPIDITY) Act, which would automatically renew funding for federal departments and agencies, at the previous year's funding levels, in the event of a future lapse in appropriations, with the exception of the legislative branch and the Executive Office of the President.

PSC believes CRs should be a last—but at times necessary—resort to avoid more extensive damage under a shutdown. And while there are aspects of each of these specific bills we oppose, the concept of preventing shutdowns is one PSC wholeheartedly supports.<sup>10</sup>

## **6) Improve Contract Guidance and Communication**

During and after the government shutdown when federal appropriations lapsed in early 2018 (as well as previous shutdowns), PSC collected information and examples from our member companies about their shutdown experiences. Across the board, we were told that companies whose customer agencies communicated clearly and proactively with their vendors in advance of a potential lapse in funding had the smoothest shutdown experiences. Conversely, contractors whose customer agencies provided unclear, incomplete, inaccurate, or no guidance experienced much greater disruption from even the temporary absence of funding.

We used this constructive feedback to make recommendations to the Office of Management and Budget for improving the government's guidance and communication in advance of any future potential lapse in federal appropriations.<sup>11</sup>

On October 17, 2018, PSC recommended that OMB expand guidance and agency contingency plans to direct that federal agencies:

A) Provide specific, clear instructions about what work can and cannot continue in the event of a lapse in appropriations by including language in contract documents (and even solicitations) for all work performed by contractors (whether under contracts, task orders, delivery orders, purchase orders, or other mechanisms).

This goal can be achieved by including language in the contract that clarifies what the contractor should do if the government shuts down, and who among federal employees is authorized to provide such guidance to the contractor (if the contracting officer is not available). This would not eliminate the government's obligation to issue a stop-work order, but it would better enable all stakeholders to be prepared for a lapse in appropriations before it comes to pass.

B) Communicate proactively with contractors in advance of a potential lapse in appropriations, to reinforce or supplement any guidance provided via contractual language.

It would be particularly helpful to everyone if, in addition to adopting the first recommendation above, Contracting Officers connect with contractors to simply say “in the event of a lapse in appropriations, refer to section [X] of your contract.” This would help the agencies themselves be more aware of constraints and consequences. Agencies’ proactive, timely communication with their contractors to reinforce or supplement any guidance provided via contractual language is exceedingly helpful and should be strongly encouraged.

PSC included sample contract language in our memo to OMB.<sup>12</sup>

Taking these steps will help ensure a consistent, accurate application of policy and associated operational posture in the event of a lapse in appropriations. Such direction will also facilitate allowable continuity of program operations and help minimize unnecessary cost, confusion and disruption for both government and industry.

## **7) Timely Contract Administration**

No matter when a lapse in appropriations occurs, whether expected or unexpected, contractors are always in the midst of preparing invoices and have invoices that were already submitted for work performed and completed. The partial government shutdown reduced staff in some of the agencies where invoices are processed. As federal employees were furloughed, invoices for work done long before December 22 were not paid until weeks or even months later. The same is true for many invoices submitted for work that appropriately continued during the shutdown.

Companies had already paid their employees for completed and/or ongoing work. Failure by the government to pay the related invoices seriously impacted company cashflows. Large, medium and small businesses were all impacted, but small businesses with contracts at shuttered agencies were disproportionately impacted.

The federal government should ensure that in the event of a future lapse in appropriations, federal employees are required to pay such outstanding invoices from the beginning of the lapse in appropriations. The Office of Management and Budget revised its shutdown guidance to permit or allow such payments, including for work covered by previously obligated funds. Such guidance should be mandated in future shutdowns.

## **8) Ensure Security Clearances Will Not Be Jeopardized**

Contractor employees in the departments of Justice, Homeland Security, and other federal agencies, such as NASA, did not receive scheduled paychecks. Throughout these and other departments and agencies, many individuals hold security clearances and must meet certain financial standards to continue to have access to classified information required for their contracted work. An employee’s inability to cover their bills could lead to changes in rent, mortgage, or credit card payments (or other debts) in accounts now monitored—or accounts that will be reviewed and considered—by adjudicators for security clearance determinations.

While it is not clear how widespread this issue was, we believe that clear and public guidance is needed to ensure that these employees’ access to the information required to do the jobs the

government has contracted for—and therefore the national security missions they are supporting—is not jeopardized when undergoing a reinvestigation at a later date, when the problem was caused by the government itself.

PSC believes the Director of National Intelligence (DNI) and the Director of OPM have the necessary authority to issue this guidance currently. We also believe that legislation or Congressional direction may be desirable for the DNI and OPM to do so.

## **9) Extend Fairness and Value for Donated Leave**

PSC also recommends that the government allow employers to establish leave-sharing programs to aid employees affected by the government shutdown, without subjecting the employee to additional taxation on the donation. While we do not believe that this requires legislation, we do believe that direction from Congress may be necessary to achieve this outcome.

To assist employees who are experiencing financial distress as a result of the government shutdown, many of our member companies wanted to allow non-furloughed employees who were willing to forgo vacation, sick, or personal leave either to give directly to fellow employees who have exhausted their accrued personal leave or exchange it for cash payments that the employer would make to qualified charitable organizations that would provide relief. Such programs are commonly used to provide aid to employees who are experiencing financial hardship or distress due to medical emergencies or natural disasters. It makes sense to allow the same process during shutdowns.

Under general tax rules, an employee who elects to forgo vacation, sick, or personal leave (“donated leave”) is nonetheless deemed to be in “constructive receipt” of the related gross taxable wages and therefore subject to tax withholding. The IRS has provided exceptions to this general rule for employers who offer leave-sharing plans for their employees who suffer medical emergencies (Rev. Rul. 90-29, 1990-1 C.B. 11) and in connection with natural disasters such as Hurricane Michael (IRS Notice 2018-89). In these instances, the IRS has stated that if certain factual conditions are met, an employee who surrenders leave to the employer or who deposits leave in a leave bank does not realize any income and incurs no deductible expense or loss either on the surrender or deposit of the leave or on its use by the need-based recipient.

PSC wrote to the IRS asking for this change but has not yet received a response.<sup>13</sup> Therefore, we respectfully request that, at a minimum, Congress direct the IRS to issue expedited guidance to allow employers to establish leave sharing programs (similar to medical emergency leave sharing programs) and charitable donation programs (similar to natural disaster leave donation programs) whereby employees who elect to donate leave for the benefit of fellow employees suffering financial distress from any unprecedented and extraordinary partial U.S. government shutdown will not be required to include the donated leave value in their taxable wages. This will result in employers and charitable organizations receiving and deploying the full value of the donated leave to assist those experiencing financial distress, rather than just the net after-tax amount.

There may be other variations of these employee leave-sharing programs that should be encouraged and that would benefit from the same tax treatment; we urge that any IRS guidance be as flexible as possible in providing for this treatment.

As you are aware, federal employees have access to voluntary leave bank and voluntary leave transfer programs, as established by each agency under guidance from OPM. We are asking that private sector employers and their employees be provided the same flexibilities when dealing with the immediate record-setting partial government shutdown, and any future shutdowns.

## **Conclusion**

The negative impacts and consequences of a government shutdown are deep and lasting. PSC recognizes that the first task of Congress is to keep a shutdown from happening, and the next task is to minimize the negative results. This statement outlines our recommendations for both of these goals.

PSC applauds the Committee for holding this hearing to discuss the issues surrounding those most impacted by the shutdown and the remedial actions Congress can take.

On behalf of PSC and our members, I thank you for your time and consideration of these matters. As always, PSC is available at your convenience to address any questions or concerns you have, now and in the future.

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<sup>1</sup> For over 45 years, PSC has been the leading national trade association of the government technology and professional services industry. PSC's member companies represent small, medium, and large businesses that provide federal agencies with services of all kinds, including information technology, engineering, logistics, facilities management, operations and maintenance, consulting, international development, scientific, social, environmental services, and more. Together, the association's members employ hundreds of thousands of Americans in all 50 states. See [www.pscouncil.org](http://www.pscouncil.org).

<sup>2</sup> United States Senate Committee on Appropriations. (2018 December 19) *Legislation Introduced to Fund Government Through February 8* [Press Release]. Retrieved from <https://www.appropriations.senate.gov/news/legislation-introduced-to-fund-government-through-february-8>

<sup>3</sup> Congressional Budget Office. (2019). *The Effects of the Partial Shutdown Ending in January 2019*. Retrieved from <https://www.cbo.gov/system/files?file=2019-01/54937-PartialShutdownEffects.pdf>.

<sup>4</sup> Congressional Budget Office. (2019). *The Effects of the Partial Shutdown Ending in January 2019*. Retrieved from <https://www.cbo.gov/system/files?file=2019-01/54937-PartialShutdownEffects.pdf>.

<sup>5</sup> Office of Senator Chris Van Hollen. (2019 March 8). *Van Hollen Leads Bipartisan Group of Senators in Urging Inclusion of Contractor Back Pay in Upcoming Disaster Package* [Press Release]. Retrieved from <https://www.vanhollen.senate.gov/news/press-releases/van-hollen-leads-bipartisan-group-of-senators-in-urging-inclusion-of-contractor-back-pay-in-upcoming-disaster-package>

<sup>6</sup> Office of Rep. Gerry Connolly. (2019 March 15). *48 House Members Urge Appropriators to Include Back Pay For Federal Contractors in Government Funding Legislation* [Press Release]. Retrieved from [https://connolly.house.gov/uploadedfiles/contractor\\_back\\_pay.pdf](https://connolly.house.gov/uploadedfiles/contractor_back_pay.pdf)

<sup>7</sup> Office of Management and Budget. (2019 January). *Government Reopening Check List - Items for Consideration*. Retrieved from <https://www.whitehouse.gov/wp-content/uploads/2019/01/Check-List.pdf>

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<sup>8</sup> Congressional Budget Office. (2019). *The Effects of the Partial Shutdown Ending in January 2019*. Retrieved from <https://www.cbo.gov/system/files?file=2019-01/54937-PartialShutdownEffects.pdf>.

<sup>9</sup> Government Accountability Office. (2014 October). *Three Departments Reported Varying Degrees of Impacts on Operations, Grants, and Contracts* (GAO-15-86). Retrieved from <https://www.gao.gov/assets/670/666526.pdf>

<sup>10</sup> The Professional Services Council. (2019 January 28). Letter to Senator Rob Portman. Retrieved from <https://www.pscouncil.org/Downloads/documents/GAC/PSC%20End%20Government%20Shutdowns%20Letter%20of%20Support%201%2028%2019.pdf>

<sup>11</sup> The Professional Services Council. (2018 October 17). Letter to the Honorable Mick Mulvaney, Director, Office of Management and Budget. Retrieved from <https://www.pscouncil.org/Downloads/documents/Advocacy-Policy%20Docs/PSC%20Shutdown%20Guidance%20White%20Paper%20and%20Letter%20-%20Oct%2017%202018.pdf>

<sup>12</sup> The Professional Services Council. (2018 October 17). Letter to the Honorable Mick Mulvaney, Director, Office of Management and Budget. Retrieved from <https://www.pscouncil.org/Downloads/documents/Advocacy-Policy%20Docs/PSC%20Shutdown%20Guidance%20White%20Paper%20and%20Letter%20-%20Oct%2017%202018.pdf>

<sup>13</sup> The Professional Services Council. (2019 January 22). PSC Asks IRS To Offer Tax Relief of Donated Leave Time for Contractors Impacted by the Government Shutdown [Press Release]. Retrieved from [https://www.pscouncil.org/a/News\\_Releases/2019/PSC\\_Ask\\_IRS\\_for\\_Donated\\_Leave\\_Time\\_Tax\\_Relief\\_for\\_Contractors.aspx](https://www.pscouncil.org/a/News_Releases/2019/PSC_Ask_IRS_for_Donated_Leave_Time_Tax_Relief_for_Contractors.aspx)