

United States Senate

WASHINGTON, DC 20510

December 9, 2019

The Honorable Mitch McConnell
Majority Leader, United States Senate
317 Russell Senate Office Building
Washington, DC 20510

The Honorable Charles E. Schumer
Democratic Leader, United States Senate
322 Hart Senate Office Building
Washington, DC 20510

The Honorable Charles E. Grassley
Chairman, Senate Finance Committee
135 Hart Senate Office Building
Washington, DC 20510

The Honorable Ronald L. Wyden
Ranking Member, Senate Finance Committee
221 Dirksen Senate Office Building
Washington, DC 20510

Dear Majority Leader McConnell, Minority Leader Schumer, Chairman Grassley, and Ranking Member Wyden,

In light of the ongoing discussions around tax extender legislation, we write to express our strong support for an extension of the medical expense deduction under the 7.5 percent income threshold in any end of year package. This deduction provides needed financial relief for Americans with high medical expenses, particularly seniors and individuals with disabilities or serious medical conditions.

Without action, millions of Americans with high medical costs will see a tax increase when they next file their taxes. The 2017 and 2018 threshold, which allowed for the deduction of medical expenses exceeding 7.5 percent of adjusted gross income (AGI), will give way to a threshold of 10 percent of AGI if an extension is not enacted.

This issue reflects strong bipartisan and bicameral consensus. None of us wants to see an increase in the tax burden for those with high medical expenses. This extension is low-cost but has an incredibly high impact.

About 3.6 million taxpayers, including 1.4 million who are ages 65 and over, will benefit from the medical expense deduction remaining at the 7.5 percent income threshold. Moreover, over two-thirds fall into the middle sixty percent of the income distribution.

The applicability of this deduction serves a variety of purposes. People can take this deduction for expenses related to sudden illness or injury, for chronic conditions, for medical care at home, and so much more.

With so many uses, the support for this deduction is widespread in the medical community. Supporters include many organizations – including the AARP, American Heart Association, National Association of Nutrition and Aging Services Programs, LeadingAge, Fight Colorectal Cancer, Medicare Rights Center, FORCE: Facing Our Risk of Cancer Empowered, Cystic Fibrosis Foundation, Triage Cancer, Family Voices, Well Spouse Association, American Health Care

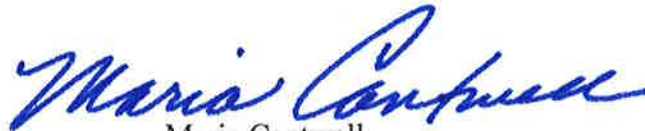
Association, National Center for Assisted Living, Autistic Self Advocacy Network, Paralyzed Veterans of America, and the Alliance for Aging Research. These groups have written a coalition letter in support of the 7.5 percent threshold.

As Congress works to complete action on a number of must-pass items before the end of the year, we urge you to extend the current medical expense deduction for future tax years. We look forward to working with you to ensure that this important tool remains in place. Thank you for your consideration of this important issue.

Sincerely,



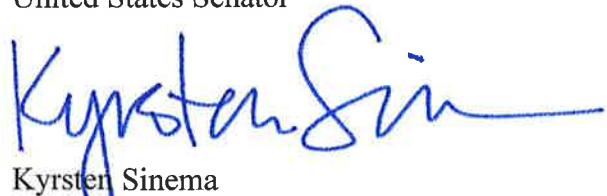
Susan M. Collins
United States Senator



Maria Cantwell
United States Senator



Martha McSally
United States Senator



Kyrsten Sinema
United States Senator