

Chairman Kevin Brady  
House Ways and Means Committee  
1102 Longworth House Office Building  
Washington, D.C. 20515

September 13, 2018

Dear Chairman Brady:

We, the undersigned organizations, write to thank you for including an extension of the current 7.5 percent threshold for the medical expense deduction in your "Tax 2.0" legislation. However, a short extension seems inconsistent with the committee's overall efforts to make individual tax reforms permanent. We write to you today asking that the medical expense deduction be made permanent.

As you know, for the past 75 years, Americans with high health care costs have been able to deduct medical expenses from their taxes. For the approximately 8.8 million Americans taking this deduction, it provides important tax relief which helps offset the costs of acute and chronic medical conditions for older Americans, children, pregnant women and other adults as well as the costs associated with long term care and assisted living. Medical expenses that qualify for this deduction can include amounts paid for prevention, diagnosis, treatment, equipment, qualified long-term care services costs as well as long term care insurance premiums. Families across the country with high health care costs face a constant stream of deductibles and high co-pays, and also pay out-of-pocket for various services and devices that enable the individual to live a productive life in the community.

Even with Medicare, beneficiaries spend a large portion of their income on out-of-pocket expenses. The average Medicare beneficiary spends about \$5,680 out-of-pocket on medical care. Furthermore, older Americans often face high costs for long term services and support, which are generally not covered by Medicare, as well as hospitalizations and prescription drugs. Tax relief in this area can provide needed resources, especially important to middle income seniors with high medical costs.

We look forward to working with you to ensure that tax filers with high out-of-pocket costs can continue to claim the current medical expense deduction in the years to come. We once again thank you for your leadership on protecting this important tax deduction. If you have any questions or need additional information you can reach out to Brendan Rose at 202-434-3922 or [brose@aarp.org](mailto:brose@aarp.org).

Sincerely,

AARP  
ACCSES  
ALS Association  
Alzheimer's Association

Alzheimer's Impact Movement  
American Association on Health and Disability  
American Cancer Society Cancer Action Network  
American Health Care Association (AHCA)  
American Psychological Association  
American Seniors Housing Association  
Argentum  
Colorectal Cancer Alliance  
Critical Mass: The Young Adult Cancer Alliance  
Family Voices  
Fight Colorectal Cancer  
FORCE: Facing Our Risk of Cancer Empowered  
Lakeshore Foundation  
Leading Age  
Lupus Foundation of America  
Muscular Dystrophy Association (MDA)  
National Academy of Elder Law Attorneys  
National Association of Councils on Developmental Disabilities  
National Center for Assisted Living (NCAL)  
National Committee to Preserve Social Security and Medicare  
National Council on Aging (NCOA)  
National Multiple Sclerosis Society  
National Patient Advocate Foundation  
National Respite Coalition  
Pioneer Network  
Susan G. Komen  
The Disability Rights Legal Center  
The Michael J. Fox Foundation for Parkinson's Research  
Triage Cancer  
United Spinal Association  
Wellspouse Association  
ZERO - The End of Prostate Cancer

CC: Ranking Member Richard Neal