

December 4, 2019

Dear Senator:

We, the undersigned organizations, write to request that you become a co-sponsor of S.110, the Medical Expense Savings Act, bipartisan legislation that would make permanent the 7.5 percent threshold for the medical expense deduction. We also ask you to support an extension of the 7.5 percent threshold in an end-of-year legislative package. Without action, 4.4 million Americans with high medical costs will face an unexpected tax increase when they file their returns in the coming months.

For more than 75 years, Americans with high health care costs have been able to deduct medical expenses from their taxes. For the millions of Americans who annually take this deduction, it provides important tax relief which helps offset the costs of acute and chronic medical conditions. This includes costs associated with long-term care, assisted living, and nursing homes. These families are often struggling with high deductible, co-pays, and out-of-pocket expenses related to prevention, diagnosis, treatment, equipment, qualified long-term care services costs and long term care insurance premiums. Seventy percent of the taxpayers who claim this deduction have incomes between \$23,100 and \$113,000 per year, and the immediate tax increase they face will make their healthcare less affordable.

Even for those people who are covered by 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 supports 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 individuals with high medical costs.

We thank you for your consideration, and once again ask you to cosponsor this important legislation and urge its inclusion in any end-of-year package. We must work together to ensure that tax filers with high out-of-pocket health care costs can continue to claim the medical expense deduction at the 7.5 percent of income threshold so that millions of Americans are not hit with a tax increase when they file in the coming months. If you have any questions or need additional information, you can reach out to Brendan Rose with AARP at 202-434-3992 or [brose@aarp.org](mailto:brose@aarp.org).

Sincerely,

AARP  
ACCSES  
Alliance for Aging Research  
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  
American Heart Association  
American Seniors Housing Association  
Argentum  
Association of Jewish Aging Services  
Autistic Self Advocacy Network  
Cancer Support Community  
Children's Cancer Cause  
Christopher & Dana Reeve Foundation  
Colon Cancer Coalition  
Cystic Fibrosis Foundation  
Disability Rights Education and Defense Fund (DREDF)  
Family Voices  
Fight Colorectal Cancer  
FORCE: Facing Our Risk of Cancer Empowered  
Justice in Aging  
Lakeshore Foundation  
LeadingAge  
Leukemia & Lymphoma Society  
Little Lobbyists  
Living Beyond Breast Cancer  
Lupus Foundation of America  
Medicare Rights Center  
Michael J. Fox Foundation for Parkinson's Research  
National Academy of Elder Law Attorneys  
National Adult Day Services Association (NADSA)  
National Association of Councils on Developmental Disabilities  
National Association of Nutrition and Aging Services Programs (NANASP)  
National Center for Assisted Living  
National Coalition for Cancer Survivorship  
National Council on Aging  
National Patient Advocate Foundation  
National Respite Coalition  
Paralyzed Veterans of America  
Pioneer Network  
Susan G. Komen  
Tourette Association of America  
Triage Cancer  
Well Spouse Association  
ZERO - The End of Prostate Cancer