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January 19, 2016

The Honorable Martha McSally
U.S. House of Representatives
1029 Longworth House Office Building
Washington, DC 20515

The Honorable Kyrsten Sinema
U.S. House of Representatives
1530 Longworth House Office Building
Washington, DC 20515

Dear Representative McSally and Representative Sinema:

On behalf of AARP's nearly 38 million members nationwide and our 805,000 members in Arizona, thank you for introducing H.R. 3590, the "Halt Tax Increases on the Middle Class and Seniors Act."

AARP is a nonprofit, nonpartisan organization, with a membership of nearly 38 million Americans age 50 and older, that helps people turn their goals and dreams into real possibilities, strengthens communities and fights for the issues that matter most to families such as healthcare, employment and income security, retirement planning, affordable utilities and protection from financial abuse.

While recent changes in the law have brought about a historic decline in the uninsured rate, particularly important for Americans 50-64 years old, improved coverage is just one aspect of how Americans pay for care. In addition, out-of-pocket expenses – whether for prescription drugs, deductibles, co-pays or co-insurance – continue to weigh on middle class families, including many older Americans. Moreover, older Americans often face high costs for long term services and supports, which are generally not covered by Medicare.

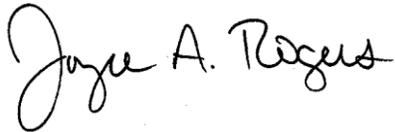
H.R. 3590 would return to the pre-2013 threshold of 7.5 percent of income to deduct medical expenses on itemized tax returns. AARP supports this as a step in the right direction to restore needed tax relief for Americans with high out-of-pocket health care costs. According to preliminary 2013 IRS tax data, about 52 percent of those claiming

Real Possibilities

the medical expense deduction earned \$50,000 per year or less and 86 percent earned \$100,000 per year or less; the deduction truly is middle class tax relief.

AARP believes every effort should be made to keep the threshold for the medical expense deduction as low as possible to help protect people with high health care costs. This is consistent with our long stated goal to increase healthcare access and affordability for all Americans, especially those ages fifty and older who tend to have higher health care costs. For these reasons and others, we are pleased to endorse H.R. 3590 and look forward to working on a bipartisan basis with you and the bill's co-sponsors to enact this legislation into law.

Sincerely,

A handwritten signature in black ink that reads "Joyce A. Rogers". The signature is written in a cursive, flowing style.

Joyce A. Rogers
Senior Vice President
Government Affairs