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April 4, 2019

The Honorable Katie Porter  
United States House of Representatives  
1117 Longworth Office Building  
Washington, DC 20515

The Honorable Kenny Marchant  
United States House of Representatives  
2304 Rayburn House Office Building  
Washington, DC 20515

Dear Representatives Porter and Marchant:

On behalf of our 38 million members and all older Americans nationwide, AARP is writing to thank you for introducing H.R. 2073, legislation to permanently extend the 7.5 percent income threshold for the medical expense deduction. Every effort should be made to keep the threshold for the deduction as low as possible to help protect those with high medical costs.

The medical expense deduction provides important tax relief that helps offset the cost of acute and chronic medical conditions for older Americans, children, and individuals with disabilities. An estimated 4.4 million Americans will claim the medical expense deduction at the 7.5 percent income threshold and 70 percent of taxpayers claiming the deduction have income between \$23,100 and \$113,000. For many, the medical expense deduction can help them manage their high out-of-pocket health care expenses – expenses that qualify include money paid for diagnosis, treatment, equipment, prescription medicine, long-term care services, and long-term care insurance premiums.

The medical expense deduction makes health care more affordable for people with significant out-of-pocket expenses. Even with Medicare, a significant share of beneficiaries spend a considerable amount on out-of-pocket expenses each year. 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. The median cost for a private room in a nursing home is over \$97,000 annually, while the median cost for even more cost-effective home-based care is still over \$30,000 per year (for 20 hours of care a week). In 2013, roughly 25.8 million

beneficiaries in traditional Medicare spent at least 10 percent of their income on out-of-pocket health care expenses. Tax relief in this area can provide needed resources, especially important to middle income seniors with high long-term care and medical costs.

We thank you for your leadership, and we look forward to working with you and your colleagues to make the medical expense deduction permanent at the 7.5 percent income threshold. If you have any questions or need additional information, please feel free to contact me or have your staff contact Jasmine Vasquez at [JVasquez@aarp.org](mailto:JVasquez@aarp.org).

Sincerely,

A handwritten signature in black ink, appearing to read "David Certner", with a long horizontal flourish extending to the right.

David Certner  
Legislative Counsel and Legislative Policy Director  
Government Affairs