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The Honorable Mary L. Landrieu
428A Russell Senate Office Building
United States Senate
Washington, DC 20510

Dear Chairwoman Landrieu,

I am writing you to express the support of Communicating for America for the provision in the Small Business Jobs Act of 2010, H.R. 5297, that would allow the self-employed to deduct the cost of health insurance for themselves and their family members in calculating their self-employment tax.

Communicating for America (CA) is a rural, non-profit, non-partisan, member-based organization. CA has members across the United States that include self-employed individuals, farmers and small businesses. For more than three decades, CA has been working to ensure that rural and self-employed Americans have access to affordable health insurance and equitable tax treatment of that insurance. One of CA's highest priorities over the past decade has been to give individuals paying for their own health insurance 100 percent tax deductions on their premiums. This includes the self-employed, as well as small business employees who pay for their own health insurance. CA launched and led the Health Tax Deduction Alliance, a coalition of 33 national organizations working to establish a 100 percent tax deduction for health insurance premiums for the self-employed. CA strongly believes that all Americans should have equal tax treatment for their health insurance on a pretax basis for the minimum set of benefits that are required. In a recent survey, more than 95% of CA members nationwide agreed with this position.

CA will continue pursuing these efforts and we see the Deductibility of Health Insurance for the Purposes of Calculating Self-Employment Tax provision in the Small Business Jobs Act of 2010 as an important step in leveling the playing field for the self-employed.

Sincerely,
Wayne Nelson
CA President