

June 5, 2018

The Honorable Peter Roskam  
Chairman  
House Ways and Means Subcommittee  
Health  
2246 Rayburn House Office Building  
Washington, DC 20515

The Honorable Sandy Levin  
Ranking Member  
House Ways and Means Subcommittee  
Health  
1236 Longworth House Office Building  
Washington, DC 20515

Dear Chairman Roskam and Ranking Member Levin,

I am writing to you on behalf of the more than 161,000 dentists who are members of the American Dental Association (ADA). As the Subcommittee continues to explore health care related tax reforms, the ADA wanted to highlight our position on the expansion of health savings accounts and flexible savings accounts. Expansion of HSAs and FSAs continue to be a tax policy priority of our members. The ADA applauds your continued efforts to improve our current tax system to make it better for providers and their patients. The Association looks forward to continuing to work with you and your staff to achieve HSA and FSA expansion.

ADA supports expansion and increased flexibility of HSAs and FSAs. Specifically, the Association supports returning the FSA limits to the pre-Affordable Care Act level of \$5,000 and continuation of the index to inflation provision. Currently, FSA reimbursement is limited to \$2,650 for 2018. The ADA believes the reduced amount is a step back for consumers when the cost of health care continues to increase and adversely impacts the patients' choices for dental care.

Thank you again for your efforts regarding tax reform and for the opportunity to provide you with specific tax reform priorities that would assist dentists and dental patients. Please do not hesitate to contact Megan Mortimer, Congressional Lobbyist for the ADA, at 202-898-2402 if you or your staff have any questions or would like additional information.

Sincerely,

Joseph P. Crowley, D.D.S.  
President

Kathleen T. O'Loughlin, D.M.D., M.P.H.  
Executive Director

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