July 10, 2018

The Honorable Kevin Brady
Chairman
House Ways and Means Committee
1102 Longworth House Office Building
Washington, DC 20515

The Honorable Richard Neal
Ranking Member
House Ways and Means Committee
1139 Longworth House Office Building
Washington, DC 20515

Dear Chairman Brady and Ranking Member Neal,

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 would like to highlight our position on the expansion of health savings accounts and flexible savings accounts. Expansion of HSA’s and FSA’s remains a tax policy priority of our members. The ADA applauds your ongoing 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 limit to the pre-Affordable Care Act level of $5,000 and its continued indexation to inflation. Currently, FSA reimbursement is limited to $2,650 for 2018. The ADA believes this reduced amount is a step back for consumers who face increasing health care costs. In addition, the ADA is concerned that this limitation adversely impacts the patient’s choices for dental care.

The ADA will also continue to advocate for reimbursement for certain over-the-counter dental products through FSAs or HSAs. Toothpaste, standard and powered toothbrushes, dental floss, interdental cleaners, oral irrigators and preventive and therapeutic mouth rinses are vital to maintaining oral health. Science continues to demonstrate the relationship between oral health and overall health; therefore, allowing for reimbursement of these products will serve to reduce oral health care costs.

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 or at mortimerm@ada.org 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