

Knowing your interest in tax issues, I want to take the opportunity to inform you of a [bipartisan bill](#) that I have sponsored to address an unfair tax on health insurance premiums for the self-employed. Under current tax code, corporations can deduct the cost of health insurance premiums as a business expense and forego payroll (FICA) taxes on these costs. Self-employed workers, however, cannot take the same deduction and have to pay an additional 15.3 percent tax on those premiums. While health insurance costs are a major concern of all employers, this tax provision unfairly forces the self-employed to pay an extra \$1,850 annually.

Because the United States is on the verge of a health care crisis, millions of people are without insurance because of rising health care costs, and we need to rise above partisanship to overcome these obstacles. This legislation would help to level the playing field in health care costs. It's patently unfair that sole proprietors, a vital part of job creation and our economy, are penalized with additional taxes because they are not granted the write offs that larger businesses receive. We must correct this inequity and help make health insurance more affordable for millions of Americans.