

Knowing your interest in health care, I wanted to share a [flow chart](#) that shows America's small businesses and their employees how to calculate the so-called small business health care tax credit the Democrats included in their massive health overhaul earlier this year. As the navigation tool shows, employers face a dizzying array of questions and formulas before determining if they are eligible for some, all or none of this credit. In addition, the credit is limited to federal income tax liability, meaning that if a small business is losing money due to the economy, it might not be able to use the credit even if it successfully navigates the rules. The lack of assistance to small businesses and their workers should come as no surprise. During the health care debate, the non-partisan

[Congressional Budget Office](#)

estimated that 88 percent of those who get health insurance from a small employer work for a business that will not receive tax credits under the Democrats' legislation.

Ronald Reagan once said that the most terrifying words in the English language are 'I'm from the government and I'm here to help.' It's no surprise that the Democrats' big-government health care law offers no real help for small businesses struggling with high health care costs. In fact, at a time when our top priority should be to create jobs and get our economy back on track, this new law instead kills jobs and tells small business owners that it isn't in their best interest to grow and prosper. It's time for Congress to get to work on repealing this destructive health overhaul and providing real tax relief and health care savings for America's small businesses.

