



The Honorable Mitch McConnell  
Senate Majority Leader  
317 Russell Senate Office Building  
Washington, D.C. 20510

The Honorable Charles Schumer  
Senate Minority Leader  
322 Hart Senate Office Building  
Washington, D.C. 20510

The Honorable Paul Ryan  
Speaker of the House  
1233 Longworth House Office Building  
Washington, D.C. 20515

The Honorable Nancy Pelosi House  
Minority Leader  
233 Cannon House Office Building  
Washington, D.C. 20515

December 8, 2017

Dear Majority Leader Mitch McConnell, Senate Minority Leader Schumer, Speaker Paul Ryan and House Minority Leader Pelosi:

The National Partnership for Women & Families is a nonprofit, nonpartisan advocacy group dedicated to promoting fairness in the workplace, reproductive health and rights, access to quality health care and policies that help women and men meet the dual demands of work and family. On behalf of millions of women and families across the country, we remain steadfastly opposed to the House- and Senate-passed Tax Cuts and Jobs Act. This tax bill threatens the health and economic security of women and families by gutting the Affordable Care Act (ACA); proposing an ineffective paid leave tax break, including an ideological attack on abortion; and undermining the funding for programs that are essential to the health and well-being of women and their families.

We are deeply disappointed that congressional leaders have chosen not to pursue bipartisan tax legislation that focused meaningfully on the needs of women and families. Instead of passing a package that will harm women and families' ability to thrive, we implore the House and the Senate to start over and work across the aisle on a tax reform bill that doesn't slash taxes for the country's richest people and corporations while hiking them for millions of working and middle-class families. We urge you to address the four key flaws below – either in new legislation or in conference – but reiterate that the bills' overall effect will be to harm women's economic security.

The Senate-passed version uses tax reform as a vehicle to gut the Affordable Care Act by increasing the number of uninsured people by 13 million over 10 years, raising insurance premiums and creating chaos and uncertainty in the health insurance marketplace. The Senate has already rejected repealing the ACA, but it is now being snuck into this tax bill to provide even larger tax cuts for high-income households and corporations. This is unconscionable.

The Senate-passed bill also includes a proposal for a business paid leave tax credit that would do little to increase workers' access to paid medical or family leave. Today, just 15 percent of

workers have access to paid family leave and fewer than 40 percent have access to personal medical leave for serious health issues.<sup>1</sup> Because the credit only covers a small fraction of companies' costs and is only in place for two years, it is unlikely to incentivize more companies to offer paid leave. As a result, this paid leave credit proposal is an estimated \$4 billion giveaway mostly to companies that already provide paid leave, while failing to guarantee the paid family leave that more than 100 million workers need. The conference committee should remove this provision and instead, Congress should pass a real paid leave plan that will offer all working people and their employers an affordable, comprehensive and sustainable paid family and medical leave solution.

Alarming, the House-passed bill includes language allowing an “unborn child” to be designated as a beneficiary of a 529 college savings plan. Since individuals can already open a 529 savings plan for future children, the goal of this language appears to be to advance an anti-abortion political agenda by embedding in law a definition of “unborn child” – in an attempt to set the stage to challenge the U.S. Supreme Court’s ruling in *Roe v. Wade*, which relied in key part on the finding that fetuses are not “persons.”

Moreover, the high cost of the tax proposals will have a significant impact on federal funding for programs that are essential to the economic security of women and families. The House and Senate tax bills are estimated to cost approximately \$1.5 trillion over a 10-year period. Put simply, the tax plan will explode the deficit, denying the government the resources it needs to provide health care, education, food and nutrition, housing and energy assistance, and much more. Because women still face discrimination, a pay gap and a poverty gap, women – and women of color, in particular – would be especially hurt if these programs are cut.

The National Partnership is deeply committed to ensuring that all women and families have the opportunity to succeed and thrive across their lifespans and regardless of income, identity or background. The bills going before the conference committee fail to meet this standard and instead, would set women and families back. Because both the Senate- and House-passed bills would undermine the health and economic security of women and families, we continue to oppose the Tax Cuts and Jobs Act being considered by the conference committee.

If you have any questions about our comments, please contact Katie Martin, vice president for health policy and programs, at [kmartin@nationalpartnership.org](mailto:kmartin@nationalpartnership.org) or (202) 986-2600.

Sincerely,



Debra L. Ness, President

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<sup>1</sup> U.S. Department of Labor, U.S. Bureau of Labor Stat., National Compensation Survey: Employee Benefits in the United States, March 2017, Tables 16 and 32 (Sept. 2017), available at <https://www.bls.gov/ncs/ebs/benefits/2017/ebb0061.pdf>.