



**Robyn Boerstling**

*Vice President  
Infrastructure, Innovation, and Human Resources Policy*

December 12, 2017

The Honorable Kevin Brady  
Chairman  
U.S. House Committee on Ways and Means  
1011 Longworth House Office Building  
Washington, DC 20515

The Honorable Orrin Hatch  
Chairman  
U.S. Senate Committee on Finance  
104 Hart Senate Office Building  
Washington, DC 20510

The Honorable Sander Levin  
Ranking Member  
U.S. House Committee on Ways and Means  
1236 Longworth House Office Building  
Washington, DC 20515

The Honorable Ron Wyden  
Ranking Member  
U.S. Senate Committee on Finance  
221 Dirksen Senate Office Building  
Washington, DC 20510

Dear Chairman Brady, Ranking Member Levin, Chairman Hatch and Ranking Member Wyden:

On behalf of the National Association of Manufacturers (NAM), the largest manufacturing association in the United States representing 14,000 manufacturers in every industrial sector and in all 50 states, I am writing to urge for tax relief before the end of the year from the onerous taxes associated with the Patient Protection and Affordable Care Act (ACA): the Cadillac tax, the health insurance tax (HIT) and the medical device tax. All of these taxes have acute 2018 impacts and must be a high priority in the coming days.

In the absence of a full repeal of Obamacare, manufacturers strongly support a two-year delay of the health insurance tax for all beneficiaries and a five-year delay of the medical device tax. The burdensome health insurance and medical device taxes will go into effect next month. While the Cadillac tax, a 40-percent tax on high-cost benefits, looms in 2020, manufacturers and their employees will soon be impacted by the adverse effects of the Cadillac tax on health care costs as implementation begins next year.

Over the course of the year, a significant number of NAM members have reported premium increases of at least 10 percent annually. Additionally, manufacturers consistently rank rising health care costs as a top primary business challenge according to past NAM Outlook Surveys conducted each quarter.

The impacts of a volatile health insurance market, legislative uncertainty and onerous health care taxes set to go into effect next month cannot be underestimated. It is important that Congress take the needed steps to chart a new course and unlock the stranglehold of the ACA on manufacturers.

Sincerely,

A handwritten signature in blue ink that reads 'Robyn M. Boerstling'.

Robyn M. Boerstling

CC: The Honorable Mitch McConnell  
The Honorable Charles Schumer  
The Honorable Paul Ryan  
The Honorable Nancy Pelosi

*Leading Innovation. Creating Opportunity. Pursuing Progress.*