



May 05, 2003

The Honorable Donald Manzullo
Chairman
Small Business Committee
United States House of Representatives
Washington, D.C.

Dear Chairman Manzullo:

On behalf of the 65,000 small businesses represented by National Small Business United, I would like to commend you on the introduction of H.R. 1873, the Self-Employed Health Care Affordability Act.

Self-employed individuals currently must pay for their health care costs with funds already reduced by both sides of the payroll tax. Your proposal frees these entrepreneurs from the need to pay a substantial tax of 15.3% on their health care premiums that no one else is required to pay.

National Small Business United strongly advocated for this change in its recently released report titled *The Internal Revenue Code: Unequal Treatment Between Large and Small Firms*. H.R. 1873 will achieve one of NSBU's major goals and set us on the correct path towards eliminating disincentives for entrepreneurship.

This bill is a common sense way to bring the cost of health care within the reach of many uninsured individuals. We again applaud you for your initiative and look forward to working with you to achieve passage.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd McCracken", with a long horizontal flourish extending to the right.

Todd McCracken
President



May 05, 2003

The Honorable Nydia Velazquez
Ranking Member
Small Business Committee
United States House of Representatives
Washington, D.C.

Dear Representative Velazquez:

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President