

To: Senator Mitch McConnell, Senator Chuck Schumer, Senator Mike Enzi, Senator Bernie Sanders  
Cc: Phil Maxson, Mike Lynch, Betsy McDonnell, Joshua Smith, Warren Gunnels  
From: American Society of Nephrology  
Re: Recommendations regarding tax reform  
Date: Wednesday, November 22, 2017

On behalf of the American Society of Nephrology (ASN), I write to share ASN's perspective concerning the Tax Cuts and Jobs Bill Act (H.R. 1) and related considerations currently before Congress. ASN leads the fight to prevent, treat, and cure kidney diseases throughout the world by educating health professionals and scientists, advancing research and innovation, communicating new knowledge, and advocating for the highest quality care for patients. ASN represents more than 18,000 physicians, scientists, nurses, and other health professionals, including approximately 90 percent of nephrologists in the United States.

More than 40 million Americans are living with kidney diseases, and for nearly 700,000 of those individuals, access to dialysis or kidney transplantation is their only chance to live. As a nation, we need to directly address the burden of kidney diseases; the devastating toll on patients, their families, and caregivers in the US and across the globe; and the challenges we face confronting this epidemic.

ASN is concerned that several elements in H.R. 1, as well as the consequences of its enactment as currently drafted, would negatively impact millions of patients, particularly those with kidney failure, advanced kidney diseases, and other chronic illnesses. Specifically, ASN is concerned regarding:

- **Compromising access to care:** Millions of Americans could lose access to health care services as a result of repealing the individual mandate, including those who rely on lifesaving access to dialysis or medications to keep their transplanted kidney healthy. *Any provisions that are likely to compromise access to care by destabilizing the healthcare market should be eliminated.*
- **Decimating the pipeline of future scientists:** The already strained kidney science and care workforce—particularly PhD scientists—would be decimated by eliminating the deduction for graduate education and by PAYGO cuts to student aid administration program, jeopardizing any hope of future discoveries to cure kidney diseases. *Every effort should be taken to encourage, not discourage, the next generation of scientists from pursuing their studies.*
- **Breaking a commitment to provide care:** Virtually every American with kidney failure, regardless of age, relies on Medicare's commitment to provide lifesaving dialysis; cutting Medicare by 4% unless a waiver for PAYGO procedures is passed means these and other vulnerable patient populations could experience devastating consequences. *Any Congressional action that jeopardizes access to lifesaving care in unacceptable, including failure to enact PAYGO as needed.*

- **Giving up on cures:** The National Institutes of Health constitutes kidney patients' best hope for the discovery of a cure; reducing its budget to below 2010 funding levels (levels not seen in over 50 years), unless discretionary Budget Control Act caps are lifted would stall promising scientific progress currently in the works. *Raising the caps is essential.*
- **Creating an unsustainable fiscal climate:** A \$1.7 trillion deficit increase from tax reform could create an environment in which massive cuts to many critical non-defense discretionary efforts, particularly health and medical research programs, become a consideration in FY 2019. *Health and medical research programs must not experience future cuts as a result of any deficit increases enacted in the tax reform bill.*

ASN believes that the inclusion of the provisions listed above in any version of tax reform—or the failure to enact PAYGO waivers and raise the caps—would have long-term, negative consequences for millions of Americans and for the healthcare system upon which we all rely. I thank you for your leadership and appreciate your consideration of these concerns as you proceed with tax reform efforts and other year-end legislative activities. ASN's leadership and staff stand ready to discuss these comments and to provide any additional information if it would be helpful. To discuss this letter, please contact ASN Director of Policy and Government Affairs Rachel Meyer at (202) 640-4659 or at [rmeyer@asn-online.org](mailto:rmeyer@asn-online.org).

Sincerely,



Eleanor D. Lederer, MD, FASN  
President