

Thank you, Chairman Smith and Ranking Member Neal, for the opportunity to testify today.

CHILD Act – Since the creation of Dependent Care FSA's in 1986, the contribution limit has remained \$5,000 dollars. With the ever-increasing cost of childcare and cumulative inflation measuring roughly 188% over the 39-year period since these accounts were created, relief is needed for American families. My legislation, The CHILD Act, co-led by Rep. Sanchez, proposes doubling the contribution limit to \$10,000 and indexing for inflation annually.

Paid Family and Medical Leave Tax Credit Extension and Enhancement Act/45S – My friend from Iowa, Rep. Feenstra, has introduced

legislation to extend and reform the 45S tax credit. This provision, which was in TCJA and expires at the end of this year, has helped many employers expand their paid family leave benefits for their workers. Rep. Feenstra's bill not only makes the credit more flexible, but it also increases employer awareness and makes the tax credit permanent. As a mother of two daughters, I was thankful that my employer offered me paid family leave. We need to incentivize employers to offer paid family leave, not mandate it. I want to thank Mr. Feenstra for leading this initiative, and I hope to see this tax credit permanently extended.

I-PLAN – I-PLAN is intended to coordinate and harmonize paid leave benefits across states. While working on paid family leave, stakeholders continuously told my office they had to deal with a patchwork of regulations and

requirements. Rep. Houlihan's forthcoming legislation will help streamline this and help them navigate benefit programs.

I would also like to submit the following articles for the record in support of 199A, Intangible Drilling Costs, Death Tax Repeal, and the R&D tax credit. These tax provisions are discussed in almost every meeting I have with constituents, and the repeal of the death tax and extension of the other credits will allow Main Street America to continue to grow and employ more Americans.

- 199A – “[The end of this tax break could be ‘very disruptive’ to business owners, expert says](#)”
- IDC – “[Intangible Drilling Costs](#)”

- Death Tax Repeal – “[NCBA Continues to Push for Death Tax Relief.](#)”
- R&D Tax Credit – “[R&D Under Attack](#)”