Union of Clerical, Admi**FREStDENT** & ADVISOR off at NYU, Local 3882, NYSUT, AFT, AFL-CIO

636 Broadway, Rm. 614, New York, NY 10012

PANEL 646@02EDBSAL TAXEREFORMATS@erols.com

web:ucats3882.org

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The President's Advisory Panel on Federal Tax Reform 1440 New York Avenue NW Suite 2100 Washington, DC 20220

To Whom It May Concern,

I am writing to express my concern regarding the unfairness of the current tax system with regards to health insurance for same-sex couples. As a union activist I was personally involved in a successful effort ten years ago to achieve domestic partner benefits for same-sex couples at New York University. We achieved this benefit for all categories of NYU employees, not just union members, by establishing a coalition with faculty and managers. Unfortunately, we quickly learned that most same-sex couples cannot afford to utilize health insurance benefits for their partners because the current tax code requires an employer to tax the health insurance benefits applied to domestic partners as personal income, thereby making the use of this benefit cost prohibitive.

Same-sex domestic partner benefits have been embraced by employers nationwide in an effort to provide equal pay for equal work, to attract and retain talented employees who happen to be lesbian or gay, and to recognize the inherent unfairness of same-sex marriages not being recognized by the government. Given the increasingly large number of uninsured Americans, it makes good economic sense to provide the same tax treatment of health insurance for domestic partners as for married couples, not because you support lesbian and gay rights, but because it means more Americans will have employer paid health insurance, thereby reducing the number of people dependent on medicaid, as well as the number of people filing for bankruptcy because of crushing medical bills.

Best regards,

Stephen Rechner

President

UCATS, Local 3882