



# THE ERISA INDUSTRY COMMITTEE

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Advocating the Benefit and Compensation Interests of America's Major Employers

April 18, 2005

The Honorable Charles Grassley  
Chairman  
The Honorable Max Baucus  
Ranking Member  
Committee on Finance  
United States Senate  
219 Dirksen Senate Office Building  
Washington, DC 20510-6200

Dear Senators Grassley and Baucus:

As an organization representing America's major employers, companies that either sponsor or administer health benefits to millions of Americans, The ERISA Industry Committee (ERIC) is writing to urge your continuing support of the technical corrections that would rectify the unintentional problems created by the uniform definition of child contained in the Working Families Tax Relief Act of 2004 (P.L. 108-311). As you know, these corrective provisions received strong congressional support last year and were incorporated into the Tax Technical Corrections Act of 2004. Unfortunately, however, this proposal was never voted into law.

The aforementioned problems stem from provisions of P.L. 108-311 that inadvertently limited the legal definition of dependents. The technical corrections, aimed at ending the exclusion of some dependents from family Health Savings Accounts, 401(h) retiree health plans, 401(k) plans and dependent care accounts, will correct changes in the law that were not deliberately made.

Under the assumption that the technical corrections would move through the House of Representatives and Senate without delay or obstruction, America's major employers have been acting on good faith and have not made costly changes in coverage, benefits, and administrative practices. ERIC urges the Finance Committee to act soon to end this uncertainty and state of limbo for employers, who are eager to continue providing excellent benefits to American workers and their respective dependants.

Sincerely,

[signed]

Mark J. Ugoretz  
President  
The ERISA Industry Committee