

The Honorable Mitch McConnell  
Majority Leader  
United States Senate  
317 Russell Senate Office Building  
Washington, D.C. 20510

The Honorable Charles Schumer  
Minority Leader  
United States Senate  
322 Hart Senate Office Building  
Washington, D.C. 20510

Majority Leader McConnell and Minority Leader Schumer:

On behalf of Delta Dental Plans Association and our 39 member companies, I write today in support of the American Dental Association's request for the consideration and inclusion of dentistry – including dental office staff – in any economic stimulus and relief package that is passed by Congress in response to the COVID-19 pandemic.

At the request of state governments and the Centers for Medicare and Medicaid Services, dental offices across the country are closing to non-emergency patients, discontinuing operations for an unknown duration. This could have a devastating impact on an industry that is vital to the overall health and well-being of Americans.

As you are aware, most dental practices are small businesses with fewer than ten employees, including the dentist. Dental office staff are highly-trained and highly-specialized individuals who could be asked to go without pay while needing to be ready to return to service at a moment's notice. While we are hopeful that the over 155,000 participating dentists in our national network, as well as the hundreds of thousands of dental office staff members, will return to practice once safe to do so, should this crisis continue and offices remain unable to see patients, it is likely in many cases to lead to staff layoffs, the shuttering of offices, and bankruptcy.

Encouragingly, the dental community is working together to support one another through this time; however, it is anticipated that regulatory roadblocks will be encountered on the way to recovery. As such, we urge you to include the following elements in any COVID-19 economic stimulus package to support dentists and their practices:

- Easing and expediting the process for businesses to apply for Economic Injury Disaster Loans through the Small Business Administration.
- Deferring all monthly payments on federal student loans for all health care professionals, including dentists, without penalty.
- Deferring or eliminating payroll tax matching and payments, as well as deferring quarterly income tax payments for small business owners.
- Providing additional tax cuts for small businesses, which could include expanding Section 199A to include all small businesses regardless of income.
- Waiving an Employer's Annual Federal Unemployment Tax for 2020 for small business employers with under 50 employees or freeze the current rate.
- Allowing for a one-time withdrawal without penalty from an individual's 401k.

We will continue to reach out to and work with the dental community in partnership during these challenging times. Once again, we ask Congress to provide a strong economic stimulus package that

includes assistance for a vital element of our nation's health care system; oral health and dental care delivery.

Should you have any questions, please contact Margo Klosterman in our Washington, DC office at 202-525-3955 or [mklosterman@deltadental.com](mailto:mklosterman@deltadental.com).

Sincerely,

A handwritten signature in black ink, appearing to read "Jason Daughn", enclosed within a thin black rectangular border.

Jason Daughn  
Vice President, Government Relations  
Delta Dental Plans Association