

March 1st, 2021

Dear Senator:

On behalf of millions of taxpayers across the country, we write to express our opposition to the proposal by Senate Finance Chairman Ron Wyden and Senate Budget Chairman Bernie Sanders to implement a tax on businesses that do not pay their workers a wage of \$15 per hour.

According to [press reports](#), Democrats have abandoned this job killing tax increase over concerns that it would be difficult to implement, easy to avoid, and deeply unpopular. This is welcome news.

As you know, the non-partisan Congressional Budget Office recently estimated that a \$15 wage mandate would eliminate up to 2.7 million jobs. The decision to abandon this tax, as well as the recent ruling by the Senate parliamentarian that a national \$15 minimum wage mandate does not comply with Senate budget reconciliation rules, is a relief to workers and small businesses who would have been harmed by efforts to double the minimum wage during a pandemic.

We remain deeply concerned by Democrat proposals to implement a massive tax hike on American employers that would kill jobs and harm the economy during a pandemic. If enacted into law, these types of proposals would also serve as a precedent to selectively target taxpayers based on any number of factors. Lawmakers should reject any effort to use the tax code to enact discriminatory or selective taxes.

Moving forward, we call on all members of Congress to reject both the overt efforts to implement job-killing national wage mandates, as well as any attempts to institute a backdoor national wage mandate by raising taxes on American businesses.

Sincerely,

Grover Norquist
President, Americans for Tax Reform

Bethany Marcum
CEO, Alaska Policy Forum

Brent Wm. Gardner
Chief Government Affairs Officer, Americans for Prosperity

Andrew F. Quinlan
President, Center for Freedom and Prosperity

Ryan Ellis
President, Center for a Free Economy

Thomas A. Schatz
President, Citizens Against Government Waste

Chuck Muth
President, Citizen Outreach

David McIntosh
President, Club for Growth

Michael Saltsman
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Adam Brandon
President, FreedomWorks

Carrie Lukas
President, Independent Women's Forum

Heather R. Higgins
CEO, Independent Women's Voice

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Brandon Arnold
Executive Vice President, National Taxpayers Union

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President, 60 Plus Association

David Williams
President, Taxpayers Protection Alliance