



May 5, 2010

The Honorable Jim Jordan  
U.S. House of Representatives  
515 Cannon House Office Building  
Washington, DC 20510

Dear Representative Jordan:

On behalf of the National Federation of Independent Business (NFIB), the nation's leading small business advocacy organization, I want to thank you for introducing H.R. 5029, the "Economic Freedom Act of 2010."

Over the past decade small business has been responsible for creating two-thirds of the net new jobs in the United States. However, according to the March NFIB Small Business Economic Trends (SBET) report, small business owners continue to struggle through the recession. Bold action is needed to boost the small business economy and, with the proper incentives, small business can again play a vital role in any economic recovery and job creation.

The Economic Freedom Act of 2010 provides small businesses the relief and incentives needed to restore America's economic strength. The legislation provides immediate tax relief to small businesses and their employees by reducing both the Social Security and Medicare payroll tax for 2010. Payroll taxes are often the highest taxes paid by many small business owners and many employees, so this relief would provide real and immediate help. A low-tax environment is the best way to promote economic expansion and help small business owners. In addition, incentives in this legislation— such as providing immediate business expensing and permanently repealing the estate tax— encourage long term reinvestment in businesses and ensure that small businesses will continue to be the engine of our economy.

NFIB also commends your attention to fiscal responsibility. The bill provides small business with pro-growth tax relief without increasing the deficit. Ending the Troubled Asset Relief Program (TARP) and repealing the ineffective stimulus package signals to small business that Congress is getting their fiscal house in order.

National Federation of Independent Business

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The Economic Freedom Act of 2010 provides small businesses with the tools they need to create jobs and build a strong and lasting economic recovery. Again, thank you for introducing this legislation, and we look forward to working with you on this issue during the 111<sup>th</sup> Congress.

Sincerely,

A handwritten signature in black ink that reads "Susan Eckerly". The signature is written in a cursive style with a large, looping 'S' at the beginning.

Susan Eckerly  
Senior Vice President  
Public Policy

**National Federation of Independent Business**

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