

SUPPORT FAMILY CAREGIVERS

Credit for Caring Helps Angelman Syndrome Families



What is the Credit for Caring Act?

The Credit for Caring Act is bipartisan, bicameral legislation that would directly impact the lives of caregivers and those with Angelman syndrome (AS). If passed, the legislation would update the tax code to provide tax credits for working family caregivers.

The Credit for Caring Act would create a non-refundable \$5000 tax credit for eligible working family caregivers to address the significant financial impact of caregiving.

- **Who is a qualified caregiver?** An individual who incurs expenses in connection to providing care for a qualified care recipient and has earned an income for the taxable year more than \$7,500 and less than \$75,000 for single filers or \$150,000 for joint filers.
- **Who is a qualified care recipient?** An individual who requires long-term care needs. This includes individuals ages 6 and older who are unable to perform at least two of the following daily activities: eating, toileting, transferring, bathing, dressing, or continence. Individuals under the age of 6, but over the age of 2, may also qualify if unable to complete the following tasks by themselves or without significant support: eating, transferring, and mobility.¹
- **What are qualified expenses?** The tax credit can also be applied to the purchase of qualified expenses. This would include goods, services, and supports for assisting in care and daily activities. This includes but is not limited to:
 - ▶ Human assistance, supervision, cueing and standby assistance
 - ▶ Assistive technology
 - ▶ Environmental modifications
 - ▶ Health maintenance tasks (such as medication management)
 - ▶ Transportation costs
 - ▶ Non-health items (example: incontinence supplies)
 - ▶ Qualified caregiver expenses (expenditures for respite care, lost wages for unpaid time off, counseling, support groups, and training)

Why is a caregiver tax credit important for people with Angelman syndrome?

In a survey conducted by the community, associated medical and daily living costs of Angelman syndrome (AS) are estimated to be around \$80,000 per year.² This is a significant financial burden on families. The majority of individuals with Angelman syndrome would meet the qualified care recipient qualifications and would have expenses that qualify for this tax credit. A tax credit to offset some of the costs of caregiving would be a much needed support for Angelman syndrome families.

Congress Should Support Caregivers

We urge Congress to support the Credit for Caring Act (H.R. 7165 and S. 3702 last Congress) and pass it into law this Congress.

WHO ARE WE?

The Angelman Syndrome Foundation (ASF) and the **Foundation for Angelman Syndrome Therapeutics (FAST)** are two organizations united in their commitment to making a significant impact in the Angelman syndrome community. Together, ASF and FAST combine their strengths and expertise, creating a powerful force that drives progress, offers support, and seeks cures for Angelman syndrome. Our collaborative efforts epitomize our shared dedication to making a lasting difference in the lives of those we serve.

¹ 26 U.S. Code § 7702B - Treatment of qualified long-term care insurance

² The economic impact of caregiving for individuals with Angelman syndrome in the United States: results from a caregiver survey | Orphanet Journal of Rare Diseases | Full Text