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LAW CENTER**

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# What's At Stake for Reproductive Rights and Health in the 2025 Tax Fight

- The Tax Cuts and Jobs Act (TCJA) was written and passed by Republican lawmakers and signed by President Trump in 2017. This law overwhelmingly benefits the wealthy at the expense of women, people of color, and families with low- and moderate-incomes. It also consumes significant public dollars that could have been used to invest in women and families, reducing federal revenues by nearly [\\$2 trillion over the first 10 years](#).
- Many provisions of this 2017 tax law are set to expire in 2025. Over the next year and a half, there will be intense negotiations around these provisions – as well as other tax policies.
- Advocates must seize the opportunity to push for a more progressive, equitable tax code that can better support women, children, and families.
- During the 2025 tax debates, advocates should fight to make the top 1% pay their fair share of taxes, expand refundable tax credits for families, and invest our tax dollars to help women and families thrive.
- Advocates must also be ready to defend against dangerous threats to abortion access and health care coverage, and harmful narratives about who “deserves” to benefit under the tax code.
- The 2025 tax debate represents a critical moment in the fight for a tax code that women and families need and deserve. Reproductive rights and health advocates must prepare now for the fight ahead.

## Threats to Reproductive Rights and Health Care.

- Ever since the Supreme Court unjustly overturned *Roe v. Wade*, we have seen increased efforts to enshrine the idea of fetal personhood in a range of federal and state laws, from tax laws to wrongful death laws to probate proceedings. In late September, for example, Senator Romney introduced the “Family Security Act,” which, in addition to falling far short of actually helping families, would, for the first time, allow a taxpayer to claim an “unborn child” for a tax credit. Prominent anti-abortion organizations are endorsing the bill.
- Anti-abortion advocates, policymakers, and judges believe if they insert fetal personhood throughout our legal system, the Supreme Court will have no choice but to recognize a fetus as a person under the US Constitution.
- Recognizing a fetus as a legal person would mean the government would have the constitutional authority to protect a fetus’s rights through invasive and oppressive control over anyone who could potentially become pregnant. This would likely result not only in a national abortion ban, but would reach beyond abortion, to potentially impact [fertility](#) and contraceptive care, medical research, and increased [criminalization for behavior during pregnancy](#).
- Anti-abortion extremists have made clear they will not be satisfied until there is no legal access to abortion anywhere in our country. Hidden attacks on abortion through economic supports is the latest tactic they are deploying towards this ultimate goal.
- Beyond using the tax fight to enshrine fetal personhood, right-wing extremists and legislators could also attempt to:
  - Prevent abortion care from being covered by employer-provided health insurance;
  - Prohibit abortion-related costs from being considered qualified expenses under health savings accounts, the medical expenses deduction, or employer-sponsored health care cafeteria plans;
  - Make it more difficult for people to access or afford gender affirming health care; and
  - Make it more difficult for people to access or afford in vitro fertilization (IVF) or other fertility treatments
- The 2025 tax debate could also threaten health care more broadly. If the TCJA’s tax cuts for wealthy corporations and those making over \$400,000 are extended, we will lose *trillions of dollars in tax revenue*. [If history is any guide](#), this will fuel arguments to slash public funding for programs and services women rely on, and make it even harder to make the investments in health care (including care for aging and disabled people) that women and their families need and deserve.
- In addition to contending with expiring provisions of the TCJA, lawmakers will have to consider whether to extend Affordable Care Act (ACA) enhanced subsidies that have been critical to women and families, which are also set to expire in 2025. These subsidies – enacted as part of the American Rescue Plan in 2021 and extended under the Inflation Reduction Act – have helped millions of people afford health coverage in the ACA marketplaces. If Congress takes away these subsidies, individuals with low and moderate incomes would lose marketplace insurance, with harmful results to their health and wellbeing – or be forced to pay significantly more for health insurance. This could increase insurance premiums for people of all ages and income levels, in every state.

## Opportunities to Invest in Women and Families.

- While advocates must be vigilant and prevent attacks on women’s health care, including abortion, during the 2025 tax fight, advocates must also take the initiative to advance gender and racial equity through better tax policies.
- Even prior to 2017, the tax code gave many advantages to the wealthy and left women, families, and communities of color behind. Since we know Congress will be debating taxes next year, advocates must push to address these longstanding inequities.

- Many of the expiring provisions of the TCJA benefited the wealthiest among us. Because women supporting families on their own and households of color are underrepresented among the top income levels, they were largely locked out of the TCJA's benefits. Allowing the 2017 tax cuts for the top 1% to expire would make the tax code more equitable.
- Allowing the 2017 tax cuts for the wealthiest to expire, and making additional changes so that those at the top pay a fairer share of taxes, would generate more revenue to invest in health care, care for aging and disabled people, paid family and medical leave, and other resources that women and their families need and deserve to support their health, well-being, and economic security. This would advance gender and racial justice and support an economy that works for all of us, not just the wealthy few.
- One of the very first legislative fights in 2025 – the federal debt limit – will kick off tax debates. The expiring federal debt limit will give lawmakers the opportunity to debate how tax cuts for the wealthiest have exploded the federal deficit, and how serious efforts to address the debt have to include raising taxes on the top 1%. Ensuring the wealthiest and big corporations pay their fair share of taxes – [not cutting programs that women and families rely on](#) – is how we manage our debt and strengthen the economy.

The 2025 tax debates will impact our ability to secure the health care that women, families, and all of us need and deserve. Advocates need to make sure their voices are heard in the upcoming tax fight.