



ASSOCIATION OF FLIGHT ATTENDANTS-CWA, AFL-CIO
501 Thrid Street, NW, Washington, DC 20001-2797

PHONE 202-434-1300 FAX 202-434-1319

Submitted by e-mail to Notice.comments@irs counsel.tres.gov

May 15, 2015

CC:PA:LPD:PR (Notice 2015-16)
Room 5203
Internal Revenue Service
PO Box 7604
Ben Franklin Station
Washington, DC 20044

Re: Comments of the Association of Flight Attendants-CWA on Notice 2015-16

Ladies and Gentlemen:

These comments on Notice 2015-16 (“Notice”), issued by the Department of the Treasury and the Internal Revenue Service (together “the Department”),¹ are submitted by the Association of Flight Attendants-CWA, AFL-CIO (AFA). AFA represents nearly 50,000 flight attendants working as safety and security professionals at 19 airlines. Our professional staff, member leaders and negotiating committees negotiate and advocate for health care benefits for tens of thousands of our members, retirees, and their family members. These benefits are provided primarily through self-funded, single employer plans.

AFA believes that Flight Attendants are engaged in a high risk profession for the purposes of the health plan cost adjustment for which Congress provides in Section 4980I (b)(3)(C)(iv) because Flight Attendants are “individuals who provide out-of-hospital emergency medical” and are “first responders” to medical emergencies on aircraft as well as to fire, threats of terror and other serious and potentially life-threatening dangers.

Overview of the 40% Excise Tax on High Cost Health Plans and Notice 2015-16

Section 4980I of the Internal Revenue Code (the Code), which was added by the Affordable Care Act, imposes an excise tax equal to 40 percent of the cost of employer-sponsored health coverage provided to an employee or retiree that exceeds certain dollar thresholds (the “excess benefit”) in taxable years that begin after December 31, 2017. Each

¹ The Notice was published on February 23, 2015 and is available at <http://www.irs.gov/pub/irs-drop/n-15-16.pdf>.

employer is responsible for calculating the amount of any excess benefit subject to the tax. Liability for the excise tax, however, falls directly on a “coverage provider,” which could be the health insurer, the employer, or the health plan administrator, depending on the particular circumstances.

The baseline dollar thresholds above which the cost of coverage will be taxed for the 2018 taxable year are \$10,200 for self-only coverage and \$27,500 for coverage other than self-only coverage. The amounts for 2018 might be adjusted upward if health care costs have increased above certain amounts between 2010 and 2018. The amounts will be adjusted upward in 2019 using a measure of overall price inflation in the economy plus one percentage point. In all subsequent years, an adjustment will be made just for overall price inflation. Additional upward adjustments in the amounts might be made in the case of certain retirees, certain plans that cover workers and retirees who are or were employed in specified high-risk professions (the high-risk adjustment), and certain plans for which a participating employer has an employee population with age and gender characteristics that are more costly to cover than a population with the age and gender characteristics of the national workforce (the age and gender adjustment).

Section 4980I includes parameters for determining the coverage to which the 40 percent excise tax applies and calculating the cost of that coverage. Coverage that will be included in the cost calculation to which the excise tax would be applied generally includes any employment-based group health coverage, including Health FSAs, HSAs, and Archer MSAs under certain conditions. There are several significant exceptions, such as certain dental and vision benefits and most kinds of non-core health coverage that qualify as “excepted benefits.” Both the employer and the employee shares of the cost of the coverage are included in the calculation. The cost of coverage is to be determined under rules similar to those used to determine COBRA premium amounts.

Treasury and IRS issued Notice 2015-16 to solicit feedback from stakeholders on potential approaches to the implementation of and other issues relating to Section 4980I. The Notice focuses on three broad aspects of the excise tax: (1) to which costs of health care coverage shall the excise tax be applied; (2) how shall the cost of that coverage be determined; and (3) how shall the dollar limits be determined, including application of the law’s upward adjustments to those dollar limits. Treasury and IRS expect to issue a second notice soliciting feedback on issues not addressed in the instant Notice, including issues related to the calculation and assessment of the tax. Commentary provided in response to both notices will help inform development of proposed rules for implementing Section 4980I.

AFA supports the comments provided to you today by the American Federation of Labor-Congress of Industrial Unions (AFL-CIO) setting out a more comprehensive commentary on the topics and aspects of the excise tax and related issues covered in the Notice. In particular, we support the comments addressing the issues relating to the high-risk profession, the age and

gender adjustments to plan costs noted above, and the issues attendant to determining whether the majority of employees in the “plan” are engaged in a “high risk” profession.²

The Plan Cost Adjustment for Those Engaged in High-Risk Professions

We write today to urge you to include flight attendants in the groups eligible for the cost adjustments described in Section 4980I, specifically those allowed for employees engaged in high-risk professions.

Section 4980I provides that for an individual “who participates in a plan sponsored by an employer the majority of whose employees covered by the plan are engaged in a high-risk profession or employed to repair or install electrical or telecommunications lines,” the applicable annual limit shall be adjusted upward by specified dollar amounts.³ The term “employees engaged in a high-risk profession” is defined in the statute as including specific categories of individuals and certain employees who are retired from a high-risk profession.⁴

Individuals Defined as Engaged in a High-Risk Profession. Treasury and IRS ask for input on whether they should provide further guidance on the definition of “employees engaged in a high-risk profession.” We recommend Treasury and IRS provide guidance for determining whether an employee satisfies this definition with respect to the categories of individuals for which no specific definition is provided by reference to another statutory provision: “individuals who provide out-of-hospital emergency medical care (including emergency medical technicians, paramedics, and first-responders).”

With respect to “individuals who provide out-of-hospital emergency medical care (including emergency medical technicians, paramedics, and first-responders),” we suggest providing guidance clarifying that:

- The broad category of “individuals who provide out-of-hospital emergency care” includes any individual who has been trained in her job to provide emergency medical care or basic life support; or, in the alternative
- Given the lack of any federal legal definition of “first-responders”⁵ or any formal occupational category used by the Bureau of Labor Statistics (“BLS”) covering “first-

² 26 USC § 4980I(b)(3)(C)(iii).

³ 26 USC § 4980I(b)(3)(C)(iv).

⁴ 26 USC § 4980I(f)(3).

⁵ See National Cooperative Highway Research Program, “The Legal Definitions of First Responder,” *Research Results Digest 385* (Nov. 2013), downloaded from http://onlinepubs.trb.org/onlinepubs/nchrp/nchrp_rrd_385.pdf.

responders,” and in light of the inclusion of medical technicians and paramedics as separately enumerated “individuals who provide out-of-hospital emergency medical care” and law enforcement officers and employees in fire protection activities as distinct high-risk professions, “first-responders” includes (but is not limited to) individuals trained in their jobs to provide emergency medical care or basic life support in response to a disaster or emergency situation, including individual health emergencies and, as in the case of flight attendants, are trained to identify and respond to terror and other threats occurring in the airline cabin.

Flight attendants are trained to provide emergency medical care in situations when licensed medical professionals are unavailable to provide emergency care. For example, regulations promulgated by the Federal Aviation Administration (“FAA”) require commercial passenger airline carriers to train the flight attendants they employ in the proper use of automated external defibrillators and in the performance of cardiopulmonary resuscitation, as well as to equip their airplanes with certain emergency medical equipment (including such defibrillators in some cases).⁶

When medical emergencies occur in an aircraft thousands of feet above the ground, flight attendants are the first responders upon whom stricken passengers rely. Flight attendants utilize their required emergency medical training quite frequently and often manage emergency situations without the support of licensed medical practitioners.

For a one year period, one major airline reported 3,386 in-flight medical incidents, or about 1 per 11,000 passengers. Nearly 3 out of every 4 of these in-flight medical emergencies were managed directly by cabin crew without the assistance of on-board medical personnel. The most reported conditions included chest pain, sudden collapse, breathing difficulties, head injury, psychiatric problems, abdominal problems, diabetes, allergic reactions, and obstetric and gynecological emergencies.⁷

Flight attendants are certified by the FAA,⁸ which requires that flight attendant training and responsibilities include fire control, aircraft evacuation and other emergency procedures⁹ — making flight attendants the first line of defense for safety and security in the aircraft. Additionally, as safety and security sensitive employees, flight attendants must be drug and

⁶ 14 CFR §§ 121.803, 121.805.

⁷ Dowdall N, “Is there a doctor on the aircraft? Top 10 in-flight medical emergencies,” *BMJ*, 2000; 321:1336–1337.

⁸ See Federal Aviation Administration, “Flight Attendant Certificate of Demonstrated Proficiency,” downloaded from http://www.faa.gov/other_visit/aviation_industry/airline_operators/airline_safety/info/all_infos/media/2008/FACert.pdf.

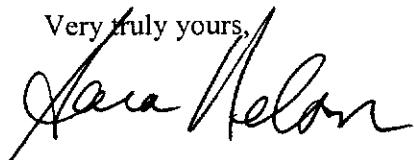
⁹ See Federal Aviation Administration, “Cabin Safety and Flight Attendant Training,” downloaded from http://fsims.faa.gov/wdocs/8900.1/v03%20tech%20admin/chapter%202023/03_023_006.htm.

alcohol tested¹⁰ and are required by regulation to have rest limitations that stipulate duty time limits and mandatory rest periods.¹¹ More generally, flight attendants are engaged in a “high-risk” profession, as evidenced by their excess rates of work-related injuries and/or illnesses¹² and their occasional exposures to dangers that are unique, serious, and sometimes deadly.¹³

AFA appreciates the opportunity to comment on the Notice. Flight attendants are clearly within the class of employees for whom Congress intended the benefit of the upward cost adjustments provision in Section 4980I(b)(3)(C)(iv) due to their responsibility to perform out-of-hospital emergency medical care and through their role as a first responder.

If you have any questions about these comments or need any additional information, please do not hesitate to contact me.

Very truly yours,



Sara Nelson
International President
Association of Flight Attendants-CWA, AFL-CIO

¹⁰ 14 CFR §§ 120.105, 120.215.

¹¹ 14 CFR § 121.467.

¹² Flight attendants as a group experience occupational injuries and illnesses at rates that are several times that for workers in private industry as a whole, and are on par with other “high risk” occupations. For example, during calendar year 2010, BLS data indicate that flight attendants experienced approximately 6.2 nonfatal injuries or illnesses per 100 workers; for all private industry the corresponding rate was 1.1 per 100 workers. Also during 2010, flight attendants suffered injuries and illnesses at rates approximately twice that for construction laborers (3.0 per 100 workers) and just slightly less than that for forest and conservation workers (6.7 per 100 workers). [Nonfatal cases involving days away from work, BLS data extracted May 12, 2015 from <http://data.bls.gov/cgi-bin/srgate>].

¹³ See Exhibit attached hereto listing AFA members who died in the performance of their safety and security duties.

**Association of Flight Attendants' Members Who have Died in the Performance
of their Safety and Security Duties**

1931	Mary Carter United Air Lines Salt Lake City, UT
1935	Leona S. Mason United Air Lines Flight #4 Near Cheyenne, WY (October 7, 1935)
1936	Gladys Witt United Air Lines Salt Lake City, UT (December 15, 1936)
	Yvonne Trego United Air Lines Flight #34 Newhall, CA (December 27, 1936)
1937	Ruth Kimmel United Air Lines Flight #23 Off San Francisco, CA (February 9, 1937)
	Leah Derr United Air Lines Flight #1 Chalk Peak, Evanston, WY (October 17, 1937)
1938	Mildred Masek United Air Lines Flight #9 Cleveland, OH (May 24, 1938)
	Frona B. Clay United Air Lines Flight #6 Point Reyes, CA (November 28, 1938)
1940	Evelyn Sandino United Air Lines Flight #16 New Centerville, UT (November 4, 1940)
	Florence Littls United Air Lines Flight 21 Chicago, IL (Midway Airport) (December 4, 1940)
1941	Clarence Moore Eastern Air Lines Flight #21 Atlanta, FL (February 26, 1941)

	Bernice Blowers Northwest Orient Airlines Flight #5 Near Moorhead, MN (October 21, 1941)
	Mary E. Blackley American Airlines Flight #1 St. Thomas, Ontario, Canada (October 30, 1941)
1942	Neva Cantwell United Air Lines Flight #4 Salt Lake City, UT (May 1, 1942)
1946	W. F. Basset Eastern Air Lines Cheshire, CT (January 18, 1946)
	Dorothy J. Carter United Air Lines Flight #14 Elk Mountain, WY (January 31, 1946)
	Maxine Catherine Rickard American Airlines Thing Mountain, CA (March 3, 1946)
	Joan Evelyn Fauntleroy Western Air Lines Flight #23 Lebec, CA (November 13, 1946)
	Glenda M. Wade Western Air Lines Flight #44 Near San Diego, CA (December 24, 1946)
1947	Mary McDermott Eastern Air Lines Flight #665 Galax, VA (January 12, 1947)
	Helena Klein United Air Lines Flight #521 LaGuardia Airport, Queens, New York (May 29, 1947)
	Theodore Lundstrom Helen Elizabeth O'Brien Eastern Air Lines Flight #605 Near Bainbridge, MD (May 30, 1947)
	Shirley Hickey Helen Morrissey Sabina Joswick United Air Lines Flight #608 Bryce Canyon, UT (October 24, 1947)
	Mary E. Chidiac Helen H. Darrah Pan American World Airways Flight #923 Annette Island, AK (October 26, 1947)

1948	<p>Robert J. Haslett (Purser) Northwest Orient Airlines Flight #4422 Mr. Sanford, AK (March 12, 1948)</p> <p>(Names Not Listed – All Killed) Pan American World Airways Flight #1-10 Shannon, Ireland (April 15, 1948)</p> <p>Lorena R. Berg Nancy L. Brown United Air Lines Flight #624 Mount Carmel, PA (June 17, 1948)</p> <p>(Names Not Listed – All Killed) Northwest Orient Airlines Flight #421 Near Winona, MN (August 29 1948)</p>
1949	<p>Lucina Nims National Airlines Flight #8 Homer, AK (January 20, 1949)</p> <p>Peter Gobleck Eastern Air Lines Flight #557 Chesterfield, NJ (July 30, 1949)</p> <p>(Names Not Listed – All Killed) Eastern Air Lines Flight #537 Arlington, VA (November 1, 1949)</p> <p>(Names Not Listed – Both FAs Killed) American Airlines Flight #157 Dallas, TX (November 29, 1949)</p>
1950	<p>Mary Kennedy Northwest Orient Airlines Flight #307 Minneapolis, MN (March 7, 1950)</p> <p>Bonnie A. Feldman Northwest Orient Airlines Flight #2501 Benton Harbor, MI (Lake Michigan) (June 23, 1950)</p> <p>José Bernard (Purser) J. Lorenzi Trans World Airlines Flight #903 Near Wadi Natrun, Egypt (August 31, 1950)</p> <p>Stewardess White Stewardess Nohr Northwest Orient Airlines Flight #115 (November 6, 1950)</p>
1951	<p>Mary Frances Housley National Airlines Flight #83 Philadelphia, PA (January 14, 1951)</p>

	<p>Joann Tabor Northwest Orient Airlines Flight #115 Near Reardon, WA (January 16, 1951)</p> <p>Beverly Ellis United Air Lines Flight #129 Fort Wayne, IN (April 28, 1951)</p> <p>R. Tunstall (Purser) B. Picou Pan American World Airways Flight #151 Near Sanoyea, Liberia</p> <p>Carol Jean Raymond Frances May Smith United Air Lines Flight #610 Rocky Mountain National Park, CO (June 30, 1951) Marilyn Murphy Laverne Sholes United Air Lines Flight #615 Oakland, CA (August 24, 1951)</p>
1952	<p>Jane Cheadle Northwest Orient Airlines Flight #324 Off Sandspit, BC, Canada (January 19, 1952)</p> <p>Marilyn Ruth Siegle American Airlines Flight #6780 Elizabeth, New Jersey (January 22, 1952)</p> <p>Julio Hansen Anthony Urda Anthony Nasco, Jr. Patricia Monaghan Pan American World Airways Flight #202 Near Carolina, Brazil</p>
1953	<p>Janet Woodmansce Flying Tiger Seattle, WA (January 7, 1953)</p> <p>Betty Baucom Lillian Blamseuser National Airlines Flight #470 (February 14, 1953)</p> <p>Barbara Brew Western Air Lines Flight #636 San Francisco Bay, CA (April 20, 1953)</p> <p>Janice Thorquist American Airlines Flight #723 Albany, NY (September 16, 1953)</p>
1954	<p>Mary Grace Cregan Western Air Lines Flight #314 Wright, WY (February 26, 1954)</p>

1955

Patricia A. Stermer
Trans World Airlines Flight #(?)
 Greater Cincinnati Airport, Covington, KY
 (January 12, 1955)

Sharon Schoenig
Trans World Airlines Flight #250
 Albuquerque, NM
 (February 19, 1955)

Rita Mary Madaj
American Airlines Flight #711
 Springfield, MS
 (March 20, 1955)

Mary E. Teel
Braniff Airlines Flight #560
 Chicago, IL
 (July 17, 1955)

Thelma R. Ballard
American Airlines Flight #(?)
 Fort Leonard Wood, MO
 (August 4, 1955)

Patricia D. Shuttleworth
United Air Lines Flight #409
 Near Centennial, WY
 (October 6, 1955)

Peggy L. Peddicord
 Jacqueline L. Hinds
United Air Lines Flight #629
 Longmont, CO
 (November 1, 1955)

Emma Elizabeth Williams
 Clara Dorethea Rioscco
Eastern Air Lines Flight #642
 Jacksonville, FL
 (December 21, 1955)

1956

Mary Jane Fanning
Trans World Airlines Flight #400
 Pittsburgh, PA
 (April 1, 1956)

David G. Razey
Northwest Orient Airlines Flight #2
 Seattle, WA
 (April 2, 1956)

Tracine E. Armbruster
 Beth E. Davis
Trans World Airlines Flight #2
 Grand Canyon, AZ
 (June 30, 1956)

Nancy Kemnitz
 Margaret A. Shoudt
United Air Lines Flight #718
 Grand Canyon, AZ
 (June 30, 1956)

Oliver E. Crosthwaite (Purser)
Yvonne L. Alexander
Marie L. McGrath
Pan American World Airways Flight #7
940 Miles NE of Honolulu, HI (Pacific Ocean)
(November 9, 1957)

1958 Ruth Denecke
Capital Airlines Flight # (?)
Freeland, MI
(April 6, 1958)

Pauline M. Murray
Yvonne M. Peterson
United Air Lines Flight #736
Las Vegas, NV
(April 21, 1958)

Jessie Hunt
Helen Irizzary
Capital Airlines Flight #300
Brunswick, MD
(May 20 1958)

Arlene Dabek
Northeast Airlines Flight #258
Nantucket, MA
(August 15, 1958)

Geraldine Clemente*
Yolanda Frey
Flying Tiger Line Flight # (?)
Mount Oyama, Japan
(September 9, 1958)
*Have 2 reports for same accident. Cannot confirm if both f/s were

1959 Wanda C. Nalley
 Southeast Airlines Flight #308
 Mt. Holston, TN
 (See page 5, 1959)

**Mae Markidis
American Airlines Flight #320
LaGuardia Airport, NY
(P.L. 10-2, 1950)**

Doris E. Gulick
Sue Ann Wessell
Capital Airlines Flight #75
Chase, MD
(May 12, 1969)

Edmond Mouchino
Jacqueline Janssen
Marguerite Fay
Trans World Airlines Flight #891
Near Varese, Lombardia, 20 Miles NW of Milan, Italy
(June 26, 1959)

Alvilyn Harrison
Betty Rusch
Leona Winkler
Braniff Airlines Flight #542
Buffalo, TX
(September, 29, 1959)

George W. Hicks
Piedmont Airlines Flight #349
Waynesborough, VA
(October 30, 1959)

Patricia Ann Hires
Jean Osburn
National Airlines Flight #967
Gulf of Mexico
(November 16, 1959)

William T. Conger
Allegheny Airlines Flight #371
Williamsport, PA
(December 1, 1959)

Diane M. O'Donnell
Brigitte F.H. Jordt
Capital Airlines Flight #20
Charles City, VA
(January 18, 1960)

Constance M. Nutter
Barbara A. Schreiber
Mitchell D. Foster
Northwest Orient Airlines Flight #710
Cannelton, IN
(March 17, 1960)

JoAnn Saylor
Naomi L. Marts
Pacific Northern Airlines Flight #201
Mt. Gilbert, AK
(June 14, 1960)

Louise Kight
Ethel DeFreese
Northwest Orient Airlines Flight #104
Near Missoula, MT
(October 28, 1960)

Margaret Gernat
Patricia Post
Trans World Airlines Flight #266
Staten Island, Brooklyn, NY
(December 16, 1960)

Mary Mahoney
Anne Marie Boythum
Patricia Ann Keller
Augustine L. Ferrar
United Air Lines Flight #826
Staten Island, Brooklyn, NY
(December 16, 1960)

1961	Barbara Jean Pearson Nanette G. Fidger Trans World Airlines Flight #529 Near Hinsdale, IL (September 1, 1961)
	Rosemary Patricia Bilski Jeanette Ruth McKenzie Northwest Orient Airlines Flight #706 Chicago, IL (September 17, 1961)
	Linda Jones Imperial Airways Flight 201/8 Near Richmond, VA (November 8, 1961)
1962	Patricia Wassum Hildegarde Muller Barbara Jean Wamsley Christel Diana Reiter Flying Tiger Line Flight #739/14 Western Pacific Ocean, Phillipine Sea (March 16, 1962)
	Marilyn Bloomquist Mary McGrath Martha Rush Stella Berry Continental Airlines Flight #11 Near Unionville, MO (May 22, 1962)
	Francoise de Morielle Allegheny Airlines Flight #928 Windsor Locks, CT (October 19, 1962)
	Mary Kay Klein Kaaren G. Brent United Air Lines Flight #297 Elliott City, MD (November 23, 1962)
	Virginia Lee Younkin Myrna E. Ewert Wendy F. Engebretson Connie Rac Blank Mary S. Sandell Northwest Orient Airlines Flight 705 Near Miami, FL (February 12, 1963)
	Donald K. Schaap Joan V. Morris Patricia L. Moran Northwest Orient Airlines Flight #293 Pacific Ocean, 300 Miles WSW of Annette Island, AK (June 3, 1963)
	Maria Fourquet New York Airways Flight #600 New York City, NY (October 14, 1963)

1964	<p>Grover Flowers Barbara Norman Mary Thomas Tove Jensen Eastern Air Lines Flight #304 New Orleans, LA (February 25, 1964)</p> <p>Dorothy Ruth Reif Frontier Airlines Flight #32 Miles City, MT (March 12, 1964)</p> <p>Carole L. Berndt Virginia K. Vollmer United Air Lines Flight #823 Parrottsville, TN (July 9, 1964)</p>
1965	<p>Linda A. Lord Judith A. Durkin Eastern Air Lines Flight #663 Near Long Island, NY (February 8, 1965)</p> <p>Phyllis M. Rickert Sandra H. Fuhrer Jeneal G. Beaver United Air Lines Flight #389 Lake Michigan, near Chicago, IL (August 16, 1965)</p>
1966	<p>(Report Did Not Name The 2 F/As) Braniff Airlines Flight #250 Falls City, NB (August 6, 1966)</p>
1967	<p>Barbara Littman Lake Central Airlines Flight #527 Near Marseille, OH (March 5, 1967)</p> <p>Connie Berryman West Coast Airlines Flight #720 Near Klamath Falls, OR (March 10, 1967)</p> <p>Gale Sardelle Virginia Bungert Mohawk Airlines Flight #40 Blossburg, PA (June 23, 1967)</p> <p>(Report Did Not Name The 2 F/As) Piedmont Airlines Flight #22 Hendersonville, NC (July 19, 1967)</p> <p>(Report Does Not Give Names of 2 F/As) Trans World Airlines Flight #128 Cincinnati International Airport, Covington, KY (November 20, 1967)</p>
1968	<p>(Report Does Not Give Names of 2 F/As) Braniff Airlines Flight #352 Dawson, TX (May 3, 1968)</p>

1969	Margaret Lally Linda Brown Pauline Vaswig United Air Lines Flight #266 Santa Monica Bay, CA (January 18, 1969)
	Barbara Petruccick Patricia Perry Allegheny Airlines Flight #853 Fairland, IN (September 9, 1969)
	Anne M. Miklochick Mohawk Airlines Flight #411 Glen Falls, NY (November 19, 1969)
1970	Birgitta I. Ekelund Capitol Airlines Flight #26 Anchorage, AK (November 27, 1970)
1971	Joan Ruth Pluyhaar Helena Koskimies Patricia Ann Shelton Hughes Airwest Flight #706 Duarte, CA (June 6, 1971)
	Judith L. Manning Allegheny Airlines Flight #485 New Haven, CT (June 7, 1971)
	Patti A. Kessner Patricia A. Hill Deborah Berg Cathy Beach (Unclear if She Was Working the Flight) Alaska Airlines Flight #1866 Juneau, AK (September 4, 1971)
1972	Frances M. Rabb North Central Airlines Flight #290 Appleton, WI (June 29, 1972)
	Patricia A. Ghysels Stephanie R. Stanich Eastern Air Lines Flight #401 Everglades National Park, FL (September 29, 1972)
1973	(Report Gave No F/A Info) Pan American World Airways Flight #816 Off Papeete, Tahiti (July 22, 1973)
	Beth A. Williams Ozark Air Lines Flight #809 St. Louis, MO (July 23, 1973)

	<p>Patricia H. Humphreys Ann L. Moore Janice L. Wilson Delta Air Lines Flight #723 Logan Airport, Boston, MA (July 31, 1973)</p>
	<p>Marella Latzer Texas International Airlines Flight #655 Rich Mountain, AR (September 27, 1973)</p>
1974	<p>Elizabeth Givens Gorda Rupp Gloria Olson Patricia Reilly Kinuko Seko Yvonne Cotte Pan American World Airways Flight #806 Pago Pago, American Samoa (January 30, 1974)</p>
	<p>Eugenia Kerth Eastern Air Lines Flight #212 Charlotte, NC (September 11, 1974)</p>
	<p>Denise A. Stander Jen A. Van Fossen Elizabeth H. (Stout) Martain Joan E. Heady Trans World Airlines Flight #514 Berryville, VA (December 1, 1974)</p>
1975	<p>Maureen M. Davis Jacqueline R. Lindsay Eastern Air Lines Flight #66 JFK Airport, New York, NY (June 24, 1975)</p>
1976	<p>Elizabeth Pickett Joan Carrara American Airlines Flight #625 St. Thomas, Virgin Islands (April 27, 1976)</p>
1978	<p>Karen Borzewski Kate Fons Debbi McCarthy Dee Young Pacific Southwest Airlines Flight #182 San Diego, CA (September 25, 1978)</p>
	<p>Joan Wheeler United Air Lines Flight #173 Portland, OR (December 28, 1978)</p>
1979	<p>(Report Gave No F/A Info – 10 F/As) American Airlines Flight #191 O'Hare Airport, Chicago, IL (May 25, 1979)</p>

	Larry Roundtree Teresa Sugano Sharon R. Smith Kathleen Miller Roy Pond John H. Stockwell Vikki L. Dziva Donald Richards Western Air Lines Flight #2605 Mexico City, Mexico (October 31, 1979)
1987	Julie Gottesman Deborah Vuylsteke Debbie Neil Pacific Southwest Airlines Flight #1771 San Luis Obispo, CA (December 7, 1987)
1988	Clarabell (C.B.) Lansing Aloha Airlines Flight #243 Maui, HI (April 28, 1988)
1989	Rene LeBeau United Air Lines Flight #232 Sioux City, IA (July 19, 1989)
1991	Deanne Bethea-Kearney USAir Flight #1493 LAX, Los Angeles, CA (February 1, 1991)
	Bonnie Bachman Lisa LaRaine Church Anita Patricia Lucero Monica V. Smiley United Air Lines #585 Colorado Springs, CO (March 3, 1991)
	Cindy L. Crabtree Atlantic Southeast Airlines Flight #2311 Brunswick, GA (April 5, 1991)
1992	Janice A. King USAir Flight #405 LaGuardia Airport, New York, NY (March 22, 1992)
1994	Manuela Walker Atlantic Coast Airlines Flight #6291 Columbus, OH (January 7, 1994)
	April Lynn Slater Sarah Slocum-Hamley Stanley Carty USAir Flight #427 Aliquippa, PA (September 8, 1994)

Amanda Holberg
Sandi Modaff
Simmons (American Eagle) Flight #4184
Roselawn, IN
(October 31, 1994)

1996 Jennifer Lynn Stearns
 Amanda Leigh Summers
 Lori Marie Cushing
ValuJet (Air Tran) Flight #592
 Everglades, Miami, FL
(May 11, 1996)

2000 Allison Shanks
 Craig Pulanco
 Kristin Mills
 Sarah Pearson
 James J. Ryan
Alaska Airlines Flight #261
 Point Mugu, CA
(January 31, 2000)

2001 Kathryn L. Laborie
 Robert J. Fangman
 Alfred G. Marchand
 Amy R. King
 Michael C. Tarrou
 Amy N. Jarret
 Alicia N. Titus
United Air Lines Flight #175
 New York, NY
(September 11, 2001)

 Lorraine G. Bay
 Sandra W. Bradshaw
 CeeCee Lyles
 Wanda A. Green
 Deborah A. Welsh
United Air Lines Flight #93
 Shanksville, PA
(September 11, 2001)