## LEGAL PROCECUTED DEVISION PUBLICATION & REGULATIONS BRANCH

Notice 2015-16

From:

Isakson, Ed <Eisakson@archindy.org>

Sent:

Monday, March 16, 2015 4:31 PM

To:

**Notice Comments** 

Subject:

Comments on Notice 2015-16

Dear IRS Counsel Office,

Thank you for the opportunity to submit comments regarding the Cadillac tax, which will become effective in 2018. We appreciate the opportunity to offer input.

The Roman Catholic Archdiocese of Indianapolis is a 501(c)3 organization that provides a self-funded health plan for its active and retired priests. Our priests are covered under this health plan for their entire lives, leading to comparatively high health care costs due to end of life care expenses.

We also provide our clergy with relatively modest pay, and a large part of their total compensation is in benefits, principally our health care plan. As a result, the Cadillac tax may have an adverse impact on our church and its priests, both those in active ministry and those who are retired.

We respectfully request consideration for the unique needs of religious organizations, especially regarding health care coverage for members of the clergy. This tax may result cause negative consequences for churches and clergy members who rely on church-provided health care benefits for their personal well-being, both during active ministry and retirement.

And the second

Control of the Control of the Control

Burney Carlotte Commence

THE REPORT OF THE PARTY OF THE

Thank you again for your consideration.

Sincerely,

Edward P. Isakson Director, Human Resources Roman Catholic Archdiocese of Indianapolis