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May 12, 2015

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

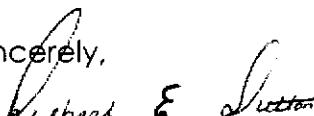
I am writing this letter about the Cadillac tax on behalf of the nearly 175 Indiana public school entities we represent.

Our comments are as follows:

- We do not believe the costs associated with onsite medical clinics, wellness plans, disease management plans or other programs intended to reduce costs should be included in the calculation or subject the statutory dollar limits. To do so would be counter-productive causing some employers to eliminate these programs thus causing costs to escalate at a higher and quicker rate.
- We strongly believe groups with collective bargaining agreements should be exempt from the rules until their agreements have expired.

Your consideration of these comments is appreciated.

Sincerely,


Richard E. Sutton

Attachment:

List of public school entities served by RE Sutton & Associates

Indiana Public School Entities represented by RE Sutton & Associates, a division of Brown & Brown of Indiana

Alexandria Comm Schools	IASBO	Portage Township Schools
Anderson Comm School Corp	Jac-Cen-Del Comm School Corp	Porter County Education Services
Area 30 Career Center Ed Interlocal	Jay School Corp	Porter Township School Corp
Avon Comm School Corp	Jennings County School Corp	Prairie Heights Schools
Batesville Comm School Corp	John Glenn School Corp	Randolph Central School Corp
Benton Comm School Corp	Knox Comm School Corp.	Randolph Eastern School Corp
Blackford County Schools	Kokomo School Corp	Randolph Southern School Corp
Bloomfield School District	Lafayette School Corp	Rising Sun-Ohio County School
Blue River Career Programs	Lake Station Schools	River Forest Comm School Corp.
Blue River Valley Schools	Lakeland School Corp	Rossville School District
Bremen Public Schools	LaPorte Comm School Corp	Rush County Schools
Brownsburg Comm School Corp	Lawrenceburg Comm School Corp	School City of Whiting
Carmel Clay Schools	Liberty-Perry Comm School Corp	Scott County District 2 Schools
Carroll School Corp	Linton-Stockton School Corp	Shelbyville Central Schools
Center Grove Comm School Corp	Logansport Comm School Corp	Sheridan Comm Schools
Centerville-Abington Comm Schools	Macquaqua School Corp.	South Central Comm School Corp
Clark Pleasant Comm School Corp	Madison Area Ed Special Services	South Dearborn Comm School Corp
Clay Comm Schools	Madison Consolidated Schools	South Henry School Corp
Clinton Central School Corp	Madison-Grant United School Corp	South Montgomery Schools
Cloverdale Comm Schools	Marion Comm Schools	South Newton School Corp
Covington Comm Schools	Michigan City Area Schools	South Putnam School Corp
Cowan Comm School Corp	Milan Comm Schools	South Ripley Comm School Corp
Crawfordsville Comm School Corp	Mill Creek Comm School Corp	South Vermillion Comm. School Corp.
Crown Point Comm School Corp	Monroe Central School Corp	Southeast Fountain School Corp
Culver Comm School Corp	Monroe County Comm School Corp	Southeastern Career Center
Daleville Comm Schools	Monroe-Gregg School District	Southwest Parke Comm School Corp.
Danville Comm School Corp	Mooresville School Corp	Southwest School Corp
DeKalb County Eastern CSD	MSD Boone Township	Southwestern-Jefferson Co Schools
Delaware Comm School Corp	MSD Lawrence Township	Spencer-Owen Comm Schools
Delphi Comm Schools	MSD of Mt. Vernon	Sunman-Dearborn School Corp
Duneland School Corp	MSD of New Durham Township	Switzerland County Schools
East Central Indiana Service Center	MSD of Steuben County	Tipppecanoe School Corp
East Gibson School Corp	MSD of Wabash County	Tipppecanoe Valley School Corp.
East Noble School Corp	MSD of Warren County	Tipton Comm School Corp
East Porter County School Corp	Nettle Creek School Corp	Tri-Central Comm Schools
Eastern Greene Schools	New Prairie United School Corp	Tri-County School Corp
Eastern Hancock Comm School Corp	North Central Parke School Corp	Tri-Creek Comm School Corp
Eastern Howard School Corp.	North Miami Comm Schools	Triton School Corp
Eastern Pulaski Comm School Corp	North Newton School Corp	Twin Lakes School Corp
Elkhart Comm Schools	North Putnam Comm Schools	Union County/College Corner Schools
Elwood Comm School Corp.	North Vermillion Comm Schools	Union School Corp
Eminence Comm School Corp	North West Hendricks School Corp	Union Township School Corp
Fayette County School Corp	North White School Corp	Union-North United School Corp
Fort Wayne Comm School Corp.	Northeast Dubois County Schools	Vigo County School Corp
Fremont Comm Schools	Northeast School Corp	Vincennes Comm School Corp
Frontier School Corp	Northeastern Wayne School Corp	Wabash City Schools
Garrett-Keyser-Butler School Corp	Northwest Allen County Schools	Wabash Valley Education Center
Goshen Comm Schools	Northwest Indiana Ed Service Center	Wes-Del Comm Schools
Greater Clark County Schools	Northwestern Schools of Shelby Co.	West Central Indiana Ed Service
Greater Randolph Interlocal Co-op	Northwestern School Corp	West Central School Corp
Greencastle Comm School Corp	Old National Trail Special Services	West Lafayette Comm School Corp
Griffith Public Schools	Oregon-Davis School Corp	Western Boone County Schools
Hamilton Comm Schools	Orleans Comm Schools	Western Wayne Schools
Hamilton Heights School Corp	Penn-Harris-Madison Schools	Westfield Washington Schools
Hancock Madison Shelby Ed Services	Peru Comm Schools	Westview School Corp
Hanover Comm School Corp	Pioneer Regional School Corp	Yorktown Comm School Corp
Heartland Career Center	Plainfield Comm School Corp	
IAPSS	Plymouth Comm School Corp	