

Notice 2015-16

MAY 13 2015

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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,

A handwritten signature in cursive script that reads 'Richard E. Sutton'.
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
Anderson Comm School Corp
Area 30 Career Center Ed Interlocal
Avon Comm School Corp
Batesville Comm School Corp
Benton Comm School Corp
Blackford County Schools
Bloomfield School District
Blue River Career Programs
Blue River Valley Schools
Bremen Public Schools
Brownsburg Comm School Corp
Carmel Clay Schools
Carroll School Corp
Center Grove Comm School Corp
Centerville-Abington Comm Schools
Clark Pleasant Comm School Corp
Clay Comm Schools
Clinton Central School Corp
Cloverdale Comm Schools
Covington Comm Schools
Cowan Comm School Corp
Crawfordsville Comm School Corp
Crown Point Comm School Corp
Culver Comm School Corp
Daleville Comm Schools
Danville Comm School Corp
DeKalb County Eastern CSD
Delaware Comm School Corp
Delphi Comm Schools
Duneland School Corp
East Central Indiana Service Center
East Gibson School Corp
East Noble School Corp
East Porter County School Corp
Eastern Greene Schools
Eastern Hancock Comm School Corp
Eastern Howard School Corp.
Eastern Pulaski Comm School Corp
Elkhart Comm Schools
Elwood Comm School Corp.
Eminence Comm School Corp
Fayette County School Corp
Fort Wayne Comm School Corp.
Fremont Comm Schools
Frontier School Corp
Garrett-Keyser-Butler School Corp
Goshen Comm Schools
Greater Clark County Schools
Greater Randolph Interlocal Co-op
Greencastle Comm School Corp
Griffith Public Schools
Hamilton Comm Schools
Hamilton Heights School Corp
Hancock Madison Shelby Ed Services
Hanover Comm School Corp
Heartland Career Center
IAPSS

IASBO
Jac-Cen-Del Comm School Corp
Jay School Corp
Jennings County School Corp
John Glenn School Corp
Knox Comm School Corp.
Kokomo School Corp
Lafayette School Corp
Lake Station Schools
Lakeland School Corp
LaPorte Comm School Corp
Lawrenceburg Comm School Corp
Liberty-Perry Comm School Corp
Linton-Stockton School Corp
Logansport Comm School Corp
Maconaquah School Corp.
Madison Area Ed Special Services
Madison Consolidated Schools
Madison-Grant United School Corp
Marion Comm Schools
Michigan City Area Schools
Milan Comm Schools
Mill Creek Comm School Corp
Monroe Central School Corp
Monroe County Comm School Corp
Monroe-Gregg School District
Mooresville School Corp
MSD Boone Township
MSD Lawrence Township
MSD of Mt. Vernon
MSD of New Durham Township
MSD of Steuben County
MSD of Wabash County
MSD of Warren County
Nettle Creek School Corp
New Prairie United School Corp
North Central Parke School Corp
North Miami Comm Schools
North Newton School Corp
North Putnam Comm Schools
North Vermillion Comm Schools
North West Hendricks School Corp
North White School Corp
Northeast Dubois County Schools
Northeast School Corp
Northeastern Wayne School Corp
Northwest Allen County Schools
Northwest Indiana Ed Service Center
Northwestern Schools of Shelby Co.
Northwestern School Corp
Old National Trail Special Services
Oregon-Davis School Corp
Orleans Comm Schools
Penn-Harris-Madison Schools
Peru Comm Schools
Pioneer Regional School Corp
Plainfield Comm School Corp
Plymouth Comm School Corp

Portage Township Schools
Porter County Education Services
Porter Township School Corp
Prairie Heights Schools
Randolph Central School Corp
Randolph Eastern School Corp
Randolph Southern School Corp
Rising Sun-Ohio County School
River Forest Comm School Corp.
Rossville School District
Rush County Schools
School City of Whiting
Scott County District 2 Schools
Shelbyville Central Schools
Sheridan Comm Schools
South Central Comm School Corp
South Dearborn Comm School Corp
South Henry School Corp
South Montgomery Schools
South Newton School Corp
South Putnam School Corp
South Ripley Comm School Corp
South Vermillion Comm. School Corp.
Southeast Fountain School Corp
Southeastern Career Center
Southwest Parke Comm School Corp.
Southwest School Corp
Southwestern-Jefferson Co Schools
Spencer-Owen Comm Schools
Sunman-Dearborn School Corp
Switzerland County Schools
Tippecanoe School Corp
Tippecanoe Valley School Corp.
Tipton Comm School Corp
Tri-Central Comm Schools
Tri-County School Corp
Tri-Creek Comm School Corp
Triton School Corp
Twin Lakes School Corp
Union County/College Corner Schools
Union School Corp
Union Township School Corp
Union-North United School Corp
Vigo County School Corp
Vincennes Comm School Corp
Wabash City Schools
Wabash Valley Education Center
Wes-Del Comm Schools
West Central Indiana Ed Service
West Central School Corp
West Lafayette Comm School Corp
Western Boone County Schools
Western Wayne Schools
Westfield Washington Schools
Westview School Corp
Yorktown Comm School Corp