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To: Notice Comments
Subject: Notice 2015-16

IRS Counsel:

I think that the cost being proposed are excessive and will drive employers away from leveraging these plans as being cost prohibitive. I would exclude any taxes to be levied on employee contributions into a H.S.A plan, in which the employer must pay applicable tax.

The provision of the Cadillac tax should be withdrawn from consideration in 2018. Our current company can not afford to pay for these excessive taxes. Please do not hesitate to call me at 727-421-9188, and I would be happy to discuss the implications this would have on our company.

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