From: Sent: Jared Gomez <jared.gomez21@gmail.com> Wednesday, September 16, 2015 10:08 AM

To:

Wednesday, September I Notice Comments

Subject:

Notice 2015-52

This new healthcare law is a contradiction. On the one hand the government is telling us that if you do not sign up for insurance you will face a tax and on the other hand for providers and employers that if you offer too good of a plan the government is going to tax you more.

This provision should be completely done away with. I understand the intent was to keep costs down but what it will ultimately do is push employers from offering health insurance altogether. This is putting employers in an impossible situation. They will be taxed no matter what they do. If they are too small of a company, but large enough according to the government's arbitrary number, to afford to cover their employees they will be taxed. If they are a large company but offer "too rich" of benefits to their employees they will be taxed. Any taxes they receive WILL be passed on to the employee via premiums and ultimately to customers who will pay more for the company's goods and services. This will then increase costs in both the general economy and especially in the healthcare industry.

For your consideration,

Jared Gomez