

Notice 2015-52

AUG 10 2015

From: Wendy Carmichael <Wendy.Carmichael@usi.biz>
Sent: Thursday, August 06, 2015 11:36 AM
To: Notice Comments
Subject: Notice 2015-52

Dear Sir or Madam:

Regarding Notice 2015-52:

- Will the IRS determine "taxable year" to mean plan year as it did in Notice 2012-40 with respect to the health FSA annual limit? Otherwise, if a non-calendar year plan needs to make changes in order to avoid the tax, such changes must be done either with the 2017 plan year renewal or through a mid-year plan change on or before January 1, 2018 which is burdensome.
- Why does the Notice refer to potential timing issues for self-funded plans due to the run-out period? If the cost is determined using the COBRA rate (less the 2% administration fee), the actual cost for the year is not relevant.

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