



INTERNATIONAL UNION OF POLICE ASSOCIATIONS

SAM A. CABRAL
International President

HUGH J. CAMERON
International Secretary-Treasurer

THE ONLY UNION FOR LAW ENFORCEMENT OFFICERS

February 26, 2018

The Honorable Dean Heller
United States Senate
Washington, D.C. 20510

Dear Senator Heller:

The International Union of Police Associations (I.U.P.A.) is proud to add our name to those who support your thoughtful legislation, S. 58, the “**Middle Class Health Benefits Tax Repeal Act of 2017**”.

As you know, the I.U.P.A. represents more than 100,000 active-duty, rank and file law enforcement professionals and emergency medical personnel throughout this great nation as well as in Puerto Rico and the U.S. Virgin Islands.

Your bi-partisan bill would repeal the so-called “Cadillac Tax” provision of the Affordable Care Act named after our former President. This provision would impose a 40% excise tax on all employer-provided health care plans valued at more than \$10,200 dollars for individuals and \$27,500 dollars for families.

This egregious tax will make health care even less affordable for many of our members by providing a disincentive for employers to make this valued benefit available to their employees. This will be a complete disaster for America’s first responders.

We look forward to working with you and your staff to see this critical legislation move forward and be signed into law.

Very Respectfully,

Sam A. Cabral
International President