

November 18, 2015

Dear Kohler Co. Wisconsin Associate,

Kohler Co. is committed to maintaining and growing employment in Sheboygan County, as we have done successfully the past five years. On November 13, we put forward an offer that will allow continued employment growth while also recognizing the need for wage growth for all associates. Due to the late conclusion of negotiations, we were unable to provide everyone with the details of our offer. This contract is an important decision for both the company and the associates. We wish to ensure that every associate has all the information they need to make an informed decision.

Attached are the details of the offer presented to your bargaining committee. What follows below are the key elements of our three-year proposal.

Tier A Wages:

Many Kohler Co. associates are amongst the highest wage-earners of manufacturers in the region. Based on the most recent Department of Labor wage survey, Kohler Co.'s Tier A average hourly rate is 86th percentile. This means that only 14% of the labor force in the region earns more than what Kohler Co. pays on average.

The current average hourly rate of pay for Tier A associates is \$23.45, compared to \$22.54 in 2010. These associates average 28.7 years of service. Our offer provides annual wage increases of 50 cents per hour to all Tier A associates in each of the three years of the contract. The Tier A average is projected to be \$24.95 per hour in the third year of the agreement. There are also additional wage increases for skilled trades associates.

Tier B Wages:

Implementing our Tier B wage structure has reversed the decline and enabled sustained job growth at this location. Because of this structure, over 400 associates haven taken advantage of permanent Tier B positions. Our offer, which was based on benchmarking against the most recent Department of Labor wage survey, immediately increases Tier B wages on average by 20.4%, with additional 40 cent increases in each of the second and third years. The Tier B average rate will increase by \$3 per hour in the first year from \$14.69 to \$17.69, and to \$18.49 by the beginning of 2018. These associates average 2.3 years of service. Every Tier B associate will receive an increase. Associates will also have the opportunity to advance to jobs that pay over \$20 per hour.

Health Care:

Health care and medical costs are among the most complex and difficult topics in our country today. According to Department of Labor statistics, union employees across the U.S. pay contributions that average 13% of the cost of their plans for single coverage and 16% for family coverage. The current Health Reimbursement Arrangement (HRA) plan available to Tier A associates is one of the best and most expensive plans available. Over the last five years, we have asked you to take on more of that cost. In our offer, we maintain the availability of that plan as an option, with increases to deductibles and coinsurance maximums, and continue to increase

your share of its cost. Yet even with these increased rates, Tier A associates taking advantage of wellness credits and discounts will continue to pay less than the national averages.

We are also offering the alternative of a new HRA Plan that is available to all Tier A and Tier B associates. This plan would be considered “Gold” by Affordable Care Act standards. An associate choosing coverage under this plan, and taking advantage of available wellness credits and discounts, will be able to secure “Gold” level coverage in 2018 for \$67.17 (Associate Only) to \$248.17 (Associate + Family) per month. This represents a reduction in contributions for associates currently enrolled in the HRA plan whose contributions are \$96 (Associate Only) to \$287 (Associate + Family) per month. Under this scenario, an associate’s maximum net deductible and coinsurance would be \$3,600 (Individual) and \$7,200 (Family). The vast majority of associates do not incur enough medical expenses to reach these maximums.

Tier A and Tier B associates could also choose the HDHP (High Deductible Health Plan) option, as 19% of Tier A associates currently do, and pay contributions in 2016 as low as \$9.17 (Associate Only) to \$53.17 (Associate + Family). The HDHP pays 100% of in-network medical expenses after satisfying the annual deductible of \$3,000 (Individual) and \$6,000 (Family). Again, the vast majority of associates do not incur enough medical expenses to reach this deductible.

Please study the health insurance options carefully, being sure to realize that you do have choices that can lower your cost.

Plan Option	Coverage Level	Current	2016	2017	2018 (\$50/Month Discount)	2018 (\$30/Month Discount)	2018 (No Discount)
Legacy HRA Plan (Tier A only)	Assoc. Only	\$96	\$92.17	\$101.17	\$90.17	\$110.17	\$140.17
	Assoc. +1	\$190	\$197.17	\$216.17	\$193.17	\$233.17	\$293.17
	Assoc. + Family	\$287	\$300.17	\$329.17	\$316.17	\$356.17	\$416.17
HRA Plan (Tiers A & B)	Assoc. Only		\$75.17	\$82.17	\$67.17	\$87.17	\$117.17
	Assoc. +1		\$161.17	\$175.17	\$145.17	\$185.17	\$245.17
	Assoc. + Family		\$251.17	\$271.17	\$248.17	\$288.17	\$348.17
HDHP (Tiers A & B)	Assoc. Only	\$17	\$9.17	\$10.17	-\$9.83	\$10.17	\$40.17
	Assoc. +1	\$37	\$36.17	\$40.17	\$0.17	\$40.17	\$100.17
	Assoc. + Family	\$52	\$53.17	\$58.17	\$20.17	\$60.17	\$120.17
No Coverage		\$0	-\$20.83	-\$20.83			-\$20.83

Primary Care Clinic:

Our proposal also includes access to a primary care clinic, operated in partnership with Prevea that is expected to open in June 2016. The charge for associates and their family members to use this clinic is only \$10 per visit (\$40 for HDHP participants and those not enrolled in a Kohler Co. medical plan). This further reduces the likelihood of you incurring maximum out-of-pocket expenses.

Pension and 401(k):

According to Department of Labor statistics, only 18% of employees across the U.S. receive a traditional defined benefit pension. Despite the national trend of employers terminating their traditional pension plans, freezing their pension benefit levels, or not offering a pension plan to new employees, Kohler Co. offers both the 401(k) with a company match and a traditional pension to all Tier A and Tier B associates.

In fact, our offer increases the pension multiplier by \$3 over contract term, raising it to \$39.50 per year of service. Under Kohler Co.'s traditional pension plan, associates still have the ability to receive unreduced benefits as early as age 62 with 30 years of service. This means someone with 30 years of service is entitled to \$1,185 per month and \$1,580 per month with 40 years of service.

Retiree Medical:

Our offer replaces the existing Kohler Co. sponsored retiree medical plan with a new arrangement that provides multiple plan options. All active Tier A and Tier B permanent associates will receive a 401(k) contribution of at least \$1,500 to replace the Early Retiree Defined Dollar Benefit (DDB). In addition, active permanent associates age 40 and older with at least 15 years of service on January 1, 2003, will receive a contribution to a non-taxable retiree medical account of \$5,000 for single associates and \$10,000 for married associates.

Other Insurance Benefits:

Life insurance and accidental death and dismemberment, short-term and long-term disability benefits, and dental insurance coverage have all been improved.

Ratification Bonus:

Had our offer been ratified on November 15, Tier A and Tier B associates would have received an immediate ratification bonus of \$1,200 and \$1,000, respectively.

Today, Kohler Co. has 48 manufacturing facilities around the world. Kohler WI union associates represent 6% of our global workforce. Kohler Co. remains committed to employment growth and opportunity in Sheboygan County. We have made a contract proposal that appropriately balances the need for long-term viability of jobs at this location, with the needs of current and future associates. We hope you carefully review the details of this offer and avoid any misrepresentations and misunderstandings that may exist.

We welcome any associate that would like to work to do so at any time. If you would like to work, please contact your supervisor.

Sincerely,



Jim Westdorp
Group President - Kitchen & Bath
Kohler Co.



Tom Cromwell
Group President - Power
Kohler Co.



Kohler Co. Last, Best and Final Contract Offer

Saturday, November 14, 2015

Kohler Co. has provided union leadership with our last, best and final offer for a new 3-year contract. This offer provides increased pay each year of the 3-year contract for **all** union associates; maintains local jobs and benefits that are well above the region's norm; and supports a wage structure for sustained job growth at this facility. We urge serious consideration and your acceptance of our offer when you vote on Sunday. Attached please find a copy of our last, best and final offer in its entirety.

HEALTH CARE RATIFICATION BONUSES FOR ALL ASSOCIATES

- If members vote to accept our offer on November 15, Tier A associates will receive a \$1,200 bonus and Tier B associates will receive a \$1,000 bonus. This can more than cover the increase in health care premiums in the 3 years of the agreement.

TIER A WAGE INCREASES

- Our contract offer provides Tier A associates with annual wage increases of 50 cents per hour in each of the 3 years of the contract. The Tier A average is projected to be \$24.95 per hour at the start of the 3rd year of the agreement.
- Based on Bureau of Labor Statistics 2015 wage survey, Kohler's Tier A average hourly rate is approximately 86th percentile. This means that only 14% of the labor force in the local area earns more than what Kohler pays on average. Many long-tenured Kohler associates will continue to be among the highest wage-earners of area manufacturers.

TIER A BENEFITS IMPROVED

- Our contract offer increases life insurance and accidental death and dismemberment benefits, increases short-term and long-term disability benefits and improves dental coverage.
- An increase of \$3 in the pension multiplier will be offered over the contract term, bringing it to \$39.50 per year of service.

TIER B WAGE INCREASES

- Tier B wages increase on average by more than 20% immediately with additional increases of 40 cents per hour in both the 2nd and 3rd years. Tier B associates also have the opportunity to advance and move into jobs that pay over \$20 per hour.

TIER B BENEFITS IMPROVED

- Our offer enhances the benefit package for Tier B associates by offering another medical plan in addition to the High Deductible Health Plan, which currently is the only plan option for Tier B associates.
- Our contract offer includes shortened eligibility waiting periods for dental, vision and long-term disability coverage, an increase in life insurance and accidental death and dismemberment benefits, an increase in short-term and long-term disability benefits and improves dental coverage.

RETIREE MEDICAL

- The existing Kohler-sponsored retiree medical plan will be replaced by a new arrangement which provides multiple plan options at various premium rates.
- All active permanent associates will receive a 401(k) contribution of at least \$1,500 to replace the Early Retiree DDB.
- Active permanent associates 40 or older with at least 15 years of service on January 1, 2003 will also receive a contribution of up to \$10,000 to a non-taxable retiree medical account to replace the Medicare Supplement DDB.

NEW HEALTH CARE OPTION AND WELLNESS INCENTIVES TO REDUCE MONTHLY CONTRIBUTIONS

- A new lower cost HRA medical plan option will be offered to Tier A and Tier B associates. There will also be the opportunity to earn wellness credits and discounts to reduce monthly contributions. This may result in associates paying lower monthly contributions than they do currently.

COMMITTED TO CREATING PERMANENT POSITIONS

- Our intention is to continue creating permanent jobs. Today, permanent headcount stands at 1,973 – an increase of 326, or nearly 20% – over the permanent headcount on January 1, 2013. This demonstrates the benefits of the structure that we put in place and the steady job growth that it facilitated.

Option to Work: If there is **no contract** in place on Monday, Nov. 16, you may continue reporting to work. You will be paid at your existing hourly rate and receive ongoing, current benefits.

COMPANY LAST, BEST AND FINAL OFFER

1. **Contract Expiration Date**

- October 20, 2018 (3 years)

2. **Wages**

Tier A

- Increases in individual wage rates per Supplement B meetings.
- Year 1 - \$0.50 general wage increase
- Year 2 - \$0.50 general wage increase
- Year 3 - \$0.50 general wage increase
- Additional increases for Skilled Trades in each year per Supplement B meetings.

Tier B

- Year 1 – As proposed in Supplement B meetings, with the following changes:
Cast Iron/Enamel – add \$1.00 to all Tier B rates.
All other divisions – add \$0.50 to all Tier B rates.
(Not to exceed Tier A rates.)
- Year 2 - \$0.40 general wage increase
- Year 3 - \$0.40 general wage increase

3. **Medical**

Tier A: Introduce new HRA plan as an additional option to existing plans.

Tier B: New HRA plan will also be available in addition to existing HDHP.

Tier A and Tier B: Contributions, contribution discounts and wellness credits per attachments.

Expansion of on-site medical services – details attached.

Lump sum payment of \$1,200 for Tier A and \$1,000 for Tier B if contract is ratified on November 15.

4. **Retiree Medical**

- Effective January 1, 2016, Kohler will establish an arrangement to replace Kohler-sponsored retiree medical plan through which retirees can purchase medical coverage.
- All active permanent associates will receive a 401(k) contribution of at least \$1,500 by January 31, 2016 to replace the Early Retiree DDB.
- In addition, all active permanent associates who were 40 or older with at least 15 years of service on January 1, 2003 will also receive a contribution to a non-taxable retiree medical account of \$5,000 for single associates, \$10,000 for married associates (\$20,000 if both spouses are eligible bargaining unit associates) to replace the Medicare Supplement DDB.

5. **Dental**

Tier A and Tier B (same)

- Change eligibility from 1 year to 90 days.
- Composite fillings covered the same as amalgam.
- Associate premiums to remain at 25% of the premium paid by the company.

6. **Vision**

Tier A and Tier B (same)

- Change eligibility from 1 year to 90 days.
- Associate monthly contributions as follows:

Coverage Level	2015	2016	2017	2018
Associate	\$2.00	\$2.04	\$2.08	\$2.12
Associate & Spouse	\$4.00	\$4.08	\$4.16	\$4.24
Associate + Child(ren)	\$4.30	\$4.39	\$4.47	\$4.56
Family	\$6.80	\$6.94	\$7.07	\$7.22

7. **Short Term Disability**

Tier A

- Increase weekly maximum to \$450 effective January 1, 2016.
- Increase weekly maximum to \$460 effective January 1, 2017.

Tier B

- Increase weekly maximum to \$345 effective January 1, 2016.
- Increase weekly maximum to \$350 effective January 1, 2017.

8. **Long Term Disability**

Tier A

- Change eligibility from 8 years to 3 years.
- Increase monthly maximum to \$1,950 effective January 1, 2016.
- Increase monthly maximum to \$1,980 effective January 1, 2017.
- Increase monthly maximum to \$2,000 effective January 1, 2018.

Tier B

- Change eligibility from 8 years to 3 years.
- Increase monthly maximum to \$1,500 effective January 1, 2016.
- Increase monthly maximum to \$1,530 effective January 1, 2017.
- Increase monthly maximum to \$1,560 effective January 1, 2018.

9. **Life Insurance and AD&D**

Tier A and Tier B (same)

- Increase benefit level to \$34,500 effective January 1, 2016.
- Increase benefit level to \$35,000 effective January 1, 2018.

10. **Pension**

Tier A

- Additional pension if above wages agreed to:
- Increase benefit service multiplier by \$1.00 (to \$37.50) effective January 1, 2016.
- Increase benefit service multiplier by \$1.00 (to \$38.50) effective January 1, 2017.
- Increase benefit service multiplier by \$1.00 (to \$39.50) effective January 1, 2018.
- Associates retiring during the term of this agreement will receive the above increases on their effective dates.

Tier B

- Maintain current levels.

11. **401(k)**

Tier A and Tier B (same)

- Implement automatic enrollment for all newly eligible associates with deferrals set at 6% of pay.
- Maintain current match levels.

12. **Holidays**

- Schedule attached.

13. **Vacations**

Tier A and Tier B (same)

- Maintain current schedules
- Add option for half day vacations.

14. **Shift Premium**

Tier A and Tier B (same)

- Maintain current amounts.

Monthly Medical Contributions: Current and Proposed 2016 – (net of wellness credits and discounts)

Plan Option	Coverage Level	Current	2016	2017	2018	2018	2018
					(\$50/Month Discount)	(\$30/Month Discount)	(No Discount)
Legacy HRA Plan	Assoc. Only	\$96	\$92.17	\$101.17	\$90.17	\$110.17	\$140.17
	Assoc. +1	\$190	\$197.17	\$216.17	\$193.17	\$233.17	\$293.17
	Assoc. + Family	\$287	\$300.17	\$329.17	\$316.17	\$356.17	\$416.17
HRA Plan (Tiers A & B)	Assoc. Only		\$75.17	\$82.17	\$67.17	\$87.17	\$117.17
	Assoc. +1		\$161.17	\$175.17	\$145.17	\$185.17	\$245.17
	Assoc. + Family		\$251.17	\$271.17	\$248.17	\$288.17	\$348.17
HDHP (Tiers A & B)	Assoc. Only	\$17	\$9.17	\$10.17	-\$9.83	\$10.17	\$40.17
	Assoc. +1	\$37	\$36.17	\$40.17	\$0.17	\$40.17	\$100.17
	Assoc. + Family	\$52	\$53.17	\$58.17	\$20.17	\$60.17	\$120.17
No Coverage		\$0	-\$20.83	-\$20.83			-\$20.83

- Where you see negative figures above, the wellness credits and contribution discounts combined exceed the contribution required; the difference is added to net pay.
- 2016 and 2017 proposed contributions for new HRA Plan option net of the wellness credits are lower than 2015 contributions required for the current HRA Plan at all coverage levels.
- 2018 proposed contributions for new HRA Plan option after \$50/month discount and wellness credits are lower than 2015 contributions for current HRA Plan at all coverage levels.
- Proposed 2018 contributions for HDHP after \$50/month discount and wellness credits are lower than 2015 HDHP contributions; a net credit for Associate Only level of coverage.

New medical subsidy for Supplemental Workforce Associates

- Effective January 1, 2016, HDHP coverage will be offered to Supplemental Workforce Associates
 - Associates expected to work 30 or more hours per week will be eligible after 90-day waiting period
 - Kohler will pay \$250 per month toward the cost of any level of coverage, the associate pays the difference
 - Eligible associates will default to Associate Only coverage if they do not respond when offered the opportunity to enroll (or decline) per ACA

Spousal Surcharge

- Applies only to Medical coverage
- Proposed increases as follows:

Current			
\$85	\$120	\$120	\$120

Medical Plan Benefits at a Glance – Administered by UnitedHealthcare

	Legacy HRA INCLUDES HEALTH REIMBURSEMENT ACCOUNT	HRA INCLUDES HEALTH REIMBURSEMENT ACCOUNT	HDHP ENABLES YOU TO OPEN A HEALTH SAVINGS ACCOUNT			
ELIGIBLE ASSOCIATES	Tier A Associates Only	Tier A & Tier B Associates	Tier A, Tier B & Flex Associates			
LIFETIME MAXIMUM BENEFIT	N/A					
ANNUAL DEDUCTIBLE	<p>IN-NETWORK</p> \$1,800 Individual; \$3,600 Family Once you reach the access point (\$400 Individual/\$800 Family), Kohler-funded HRA pays up to \$800 individual or \$1,600 family toward your deductible HRA Rollover Limit: \$300 individual/\$600 Family)	<p>IN-NETWORK</p> \$2,400 Individual; \$4,800 Family Once you reach the access point (\$400 individual/\$800 family), Kohler-funded HRA pays up to \$800 individual or \$1,600 family toward your deductible HRA Rollover Limit: \$600 individual/\$1,200 family)	<p>OUT-OF-NETWORK*</p> No coverage			
PREVENTIVE CARE FREQUENCY SCHEDULE APPLIES	100%, no deductible					
PLAN COINSURANCE	No coverage					
<ul style="list-style-type: none"> • Office visits; inpatient visits; surgery • X-ray and lab tests • Allergy testing/treatment • Chiropractic services (up to 25 visits/year) • Hospital medical/surgical, inpatient/outpatient • Maternity care (spouse only) • Home health care (up to 120 visits/year) • Durable medical equipment • Occup/phys therapy (up to 60 visits/year) • Mental Health/Substance Abuse Treatment (emergency) • Ambulance • Mental Health/Substance Abuse Treatment • Speech therapy • Hospice care (up to 180 days lifetime) • Skilled nursing facility (up to 60 days/year) 	90% after deductible	70% of R&C after deductible	80% after deductible	60% of R&C after deductible	100% after deductible	80% of R&C after deductible
COINSURANCE LIMITS (excludes deductible and, under HRA plans, prescription drug coinsurance)	\$1,000 Individual \$2,000 Family	\$3,000 Individual \$6,000 Family	\$2,000 Individual \$4,000 Family	\$4,000 Individual \$8,000 Family	Plan pays 100% after deductible	\$2,000 Individual \$4,000 Family
OUT OF POCKET MAXIMUM (includes deductibles, medical and prescription drug coinsurance; indexed annually per ACA)	\$6,850 Individual \$13,700 Family	N/A	\$6,850 Individual \$13,700 Family	N/A	\$3,000 Individual \$6,000 Family	N/A
PRESCRIPTION DRUGS (includes retail pharmacy network and mail order service)	No deductible. Plan pays: 90% generic; 75% preferred brand**; 60% non-preferred brand** • \$5 min for brand-name; • \$100 max for mail orders	No coverage	No deductible. Plan pays: 80% generic; 65% preferred brand**; 50% non-preferred brand** • \$5 min for brand-name; • \$100 max for mail orders	No coverage	100% after deductible	No coverage

*Out-of-network benefits are limited to the reasonable and customary (R&C) charge as determined by UHC. You are responsible for any amounts in excess of R&C if you use an out-of-network provider.
 **If a generic is available and you choose to fill the brand name prescription, you will pay the cost difference between the brand name and the generic in addition to your generic coinsurance.

Important: These charts are intended to provide a summary of benefits; they do not contain all the plan limits and exclusions. In case of any conflict between these charts and the official plan documents, the plan documents will rule.

New Wellness Incentive Program

- Effective January 1, 2016, the first phase of this multi-year, phased implementation will be extended to medical benefit-eligible Kohler, WI Mfg. associates
- Two incentive structures
- Choose Well Credits (\$ _____ per year starting in _____)
 - Available even if not enrolled for Kohler medical coverage
- Medical plan contribution discounts (up to \$ _____, starting in _____)
 - Must be enrolled for Kohler medical coverage for discounts to apply
- Year 1:** \$ _____ Choose Well Credits for completing an online Health Assessment questionnaire January 1, 2016 – February 29, 2016
 - Half the credit earned if enrolled spouse does not participate
- Year 2:** \$ _____ Choose Well Credits for completing Health Screening and online Health Assessment questionnaire January 1, 2017 – February 28, 2017 (dates are approximate)
 - Half the credit earned if enrolled spouse does not participate
 - Also qualify for \$ _____/month contribution discount for _____ with actions taken in _____ (activity challenges or preventive exams)
 - Opportunity to earn an additional \$ _____/month discount for _____ annual discount opportunity)
 - Discounts doubled if enrolled spouse participates (\$ _____ annual discount opportunity)
- Year 3:** \$ _____ Choose Well Credits for completing Health Screening and Health Assessment questionnaire January 1, 2018 – February 28, 2018 (dates are approximate)
 - Half the credit earned if enrolled spouse does not participate
 - Also qualify for contributions discounts up to \$ _____/month for _____ if screening results are “in-range” or, if results are “out-of-range,” by showing 5% improvement over prior year or by completing at least 4 health coaching calls (with WebMD) **in 2018**
 - Opportunity to earn an additional \$ _____/month discount for _____ with actions taken in _____ (activity challenges or preventive exams)
 - Discounts doubled if enrolled spouse participates (\$ _____ annual discount opportunity)
- Kohler Health Target values are more lenient than medically recommended ranges.

Measure	Medically Recommended Range	Kohler Healthy Target
Blood Pressure	Systolic: Under 120 Diastolic: Under 80	Systolic: Under 140 Diastolic: Under 90
Cholesterol	HDL value at least 60 mg/dl	HDL value greater than 39 mg/dl
Body Mass Index (BMI)	18.5 – 24.9	BMI greater than 17, but less than 30 OR Waist circumference of 40” or less for males and 35” or less for females
Blood Glucose	Less than 100 mg/dl (or HbA1c of 4%-6%)	Less than 120 mg/dl (or HbA1c less than 7.0%)
Tobacco Use	No tobacco use	No tobacco use

Expanding onsite medical services to full primary care for associates and covered family members

- Kohler is partnering with Prevea to open a primary care clinic
 - Located at 950 Woodlake Rd. (across the street from Sports Core)
 - Expected to open second quarter 2016
- Kohler Medical will narrow its focus to occupational health services
 - Care for occupational injuries (including therapy)
 - Pre-hire screenings
 - Travel medicine
 - OSHA/DOT screenings
 - Support for wellness initiatives, like flu shots, etc.
- The new clinic will provide complete primary care services (and therapy)
 - They will become your PCP if you want them to be
- Limited specialties will be added if and when the volume warrants their addition
- Staffing will include MD and mid-level providers (APNP and PA-C) and support staff
- Lab and x-ray will be onsite
- It will be open daily (except certain holidays), exact hours not yet set
- It will also serve the community, primarily in an urgent care capacity
- Its primary purpose is to provide a better level of service for primary care as cost-effectively as possible
 - It is also expected to bring down the cost of primary care (and therapy)
 - Kohler reserves the right to discontinue operation in the unlikely event these goals are not realized
- Office visit copay will be \$10 for HRA and “Legacy” HRA participants and \$40 for HDHP participants and associates not enrolled in a Kohler plan
- Copays waived for preventive and care for work-related injuries

Cadillac Tax

- In the event that Cadillac Tax becomes payable during the term of this agreement, Kohler reserves the right to
 - Limit or eliminate Health Care Flexible Spending Account
 - Convert to Health Savings Account deductions to after-tax deductions
 - Modify coverage levels (Associate Only-Associate +1-Associate & Family) to mitigate excise tax
 - Pass the cost of the excise tax on to participants in the form of additional contributions on affected plans/coverage levels

**COMPANY PROPOSAL
2015 CONTRACT NEGOTIATIONS
KOHLER/UAW LOCAL 833**

Holidays & Date Celebrated	2015	2016	2017	2018
New Year's Day		Jan. 1 Friday	Jan. 2 Monday	Jan. 1 Monday
Good Friday		March 25 Friday	April 14 Friday	March 30 Friday
Memorial Day		May 30 Monday	May 29 Monday	May 28 Monday
Designated Holiday			July 3 Monday	
July 4		July 4 Monday	July 4 Tuesday	July 4 Wednesday
Labor Day		Sept. 5 Monday	Sept. 4 Monday	Sept. 3 Monday
Thanksgiving	Nov. 26 Thursday	Nov. 24 Thursday	Nov. 23 Thursday	
Day After Thanksgiving	Nov. 27 Friday	Nov. 25 Friday	Nov. 24 Friday	
Day Before Christmas	Dec. 24 Thursday			
Christmas	Dec. 25 Friday	Dec. 26 Monday	Dec. 25 Monday	
Designated Holiday	Dec. 28 Monday	Dec. 27 Tuesday	Dec. 26 Tuesday	
Designated Holiday	Dec. 29 Tuesday	Dec. 28 Wednesday	Dec. 27 Wednesday	
Designated Holiday	Dec. 30 Wednesday	Dec. 29 Thursday	Dec. 28 Thursday	
Day Before New Year's	Dec. 31 Thursday	Dec. 30 Friday	Dec. 29 Friday	