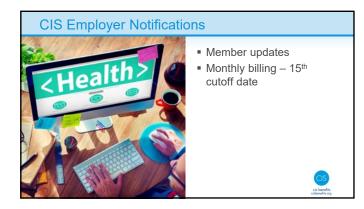


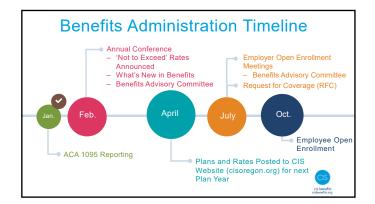
Other Helpful Documents

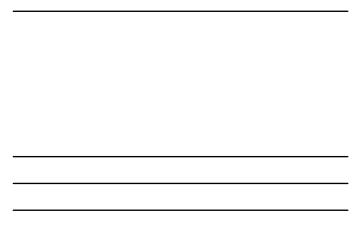
- IRS Publications

 Publication 15, Employer's Tax Guide
 Publication 15b, Employer's Tax Guide to Fringe Benefits
 Publication 969, Health Savings Accounts and Other Tax-Favored Health Plans
- Public Employee Rights and Benefits
 - ORS Chapter 243.305 Public Safety Officer Statutory Life Requirements
 ORS Chapter 243.303 Retiree Continuing Health Benefits Rights
- Covernment Medical Plans Ineligible to Receive Opt-Out Compensation
 Medicare, Section 1862, Section 3(C)
 http://www.ssa.gov/OP_Home/ssact/title18/1862.htm
 Tricare, Section 1097c
 http://www.go.gov/fdsvs/pkg/PLAW-109publ364.htm
 Veteran Administration (VA), Health Care Insurance, Private Health Insurance
 http://www.va.gov/healthbenefits/cost/insurance.asp

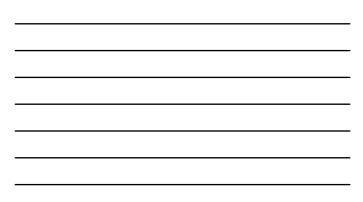
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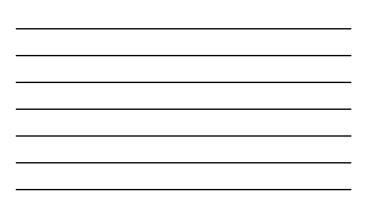




















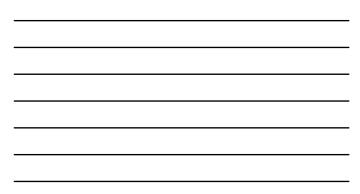














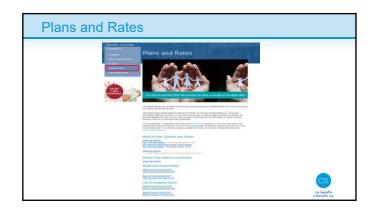


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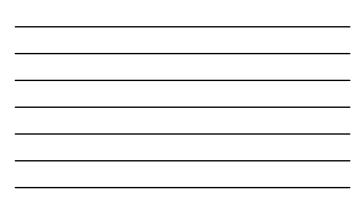


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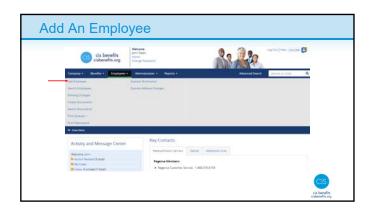


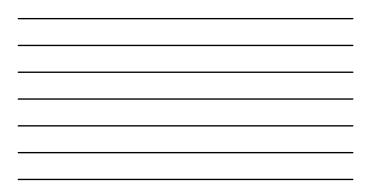




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