



## Core 105 brings big tax savings for just \$199 one-time fee

One way the self-employed business person can reduce the high cost of health insurance and out-of-pocket medical expenses is to establish a Section 105 Health-Care Reimbursement Arrangement (HRA) One-Person Plan.

HRAs are Medical Expense Reimbursement Plans that allow you to save substantial tax dollars on insurance premiums and out-of-pocket medical expenses not covered by insurance.

Section 105 HRA One-Person Plans are designed specifically for small business owners who are considered self-employed, or the only eligible employee of a Corporation, or who can legitimately hire their spouse.

### Aren't These Expenses Already Deductible by the Self-Employed?

Yes; however the deduction are limited as outlined below.

- 100% of health insurance premiums are tax deductible for the self-employed. The self-employed can take this deduction whether they itemize or not.
- However, that 100% health insurance deduction only affects income tax. The 15.3% Self-Employment tax is still paid on insurance premiums.
- When an employer has a Section 105 HRA for one spouse/employee (or for themselves, as an employee), virtually all taxes are eliminated on premiums and out-of-pocket medical expenses paid through the HRA, including FICA/payroll taxes.

## AVERAGE SAVINGS

**\$5,000+** annually with an

**HRA for ONE EMPLOYEE OR SPOUSE**

## The Core Documents Difference

### Experience

Core Documents, Inc., has been the leader in affordable Plan Document packages since 1997. That's 20+ years of helping employers and employees avoid paying taxes on health insurance, flex plans, and other health care benefits.

### Value

At Core Documents, clients pay once for a Plan Document and they own it. Most of our competitors "rent" their Plan Documents on a yearly basis, requiring an annual update fee.

Truth is, a Plan Document only needs to be updated and renewed when there are sufficient changes in your plan or in tax laws relating to health care to make sense.

Core Documents sends an annual reminder to employers to review their plan for possible changes. We also send alerts when the law changes. And, when there is a need for an update, Core Documents offers the first one at a discount.

### Customization

Some companies offering so-called compliant Plan Documents are really just selling boiler-plate templates. The employer enters information, checks the right boxes, and that's your Plan Document.

One Plan Document cannot fit all employer situations equally well. That's why Core Documents will never sell a template. Our order form gathers all the necessary information about your company and your plan. If anything is unclear or more information is needed, our staff will contact you to ensure you receive a detailed, personalized Plan Document package.

# Hra Plan Document Template

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Internal Revenue Bulletin United States. Internal Revenue Service, 2012      A Lifecycle Approach to Knowledge Excellence in the Biopharmaceutical Industry Nuala Calnan, Martin J Lipa, Paige E. Kane, Jose C. Menezes, 2017-06-26 This book addresses the rapidly emerging field of Knowledge Management in the pharmaceutical medical devices and medical diagnostics industries In particular it explores the role that Knowledge Management can play in ensuring the delivery of safe and effective products to patients The book also provides good practice examples of how the effective use of an organisation's knowledge assets can provide a path towards business excellence      Piracy and the Privatisation of Maritime Security Eugenio Cusumano, Stefano Ruzza, 2020-07-27 In response to pirate attacks in the Western Indian Ocean countries worldwide have increasingly authorized the deployment of armed guards from private military and security companies PMSCs on merchant ships This widespread trend contradicts states commitment to retain a monopoly on violence and discourage the presence of arms on civilian vessels This book conceptualizes the extensive use of PMSCs as a form of institutional isomorphism combining the functionalist ideational political and organizational arguments used to account for the privatization of security on land into a synthetic explanation of the commercialization of vessel protection      **Constitutional Reform and Brexit** Gary Wilson, 2023-06-30 This book examines the extent to which Brexit has impacted upon the operation of the British Constitution prompting in turn consideration of how some of the factors which contributed to the outcome of the 2016 referendum as well as the event of Brexit itself might inform debates surrounding constitutional reform moving forward The work seeks to make sense of the constitutional implications of Brexit and to revisit some of the key debates that have taken place in respect of particular constitutional reform proposals in order to assess the extent to which recent Brexit related developments inform the perspectives which are taken upon their merits and prospects The book is divided into two parts The first provides some context for the substantive treatment of the potential impact of Brexit on constitutional reform debates which forms the focus of Part II Part II centres on various specific constitutional reform themes or issues which are explored further within the context of Brexit For each such issue the main parameters of the debates which have taken place are sketched out before moving on to consider how it has informed or may come to be informed by the phenomenon of Brexit By so doing it looks to some future directions for constitutional reform which take account of the factors driving the discourses which gave rise to the referendum outcome and subsequent developments as well as offering meaningful responses to these The book will be of interest to academics researchers and policy makers working in the areas of constitutional law constitutional politics philosophy and history      *Publications, Programs & Services* American Petroleum Institute, 2005      Comprehensive Medical and Hospitalization Program Tennessee. Local Education Group Insurance Program, 1990

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## **Table of Contents Hra Plan Document Template**

1. Understanding the eBook Hra Plan Document Template
  - The Rise of Digital Reading Hra Plan Document Template
  - Advantages of eBooks Over Traditional Books
2. Identifying Hra Plan Document Template
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Hra Plan Document Template
  - User-Friendly Interface
4. Exploring eBook Recommendations from Hra Plan Document Template
  - Personalized Recommendations
  - Hra Plan Document Template User Reviews and Ratings
  - Hra Plan Document Template and Bestseller Lists
5. Accessing Hra Plan Document Template Free and Paid eBooks
  - Hra Plan Document Template Public Domain eBooks
  - Hra Plan Document Template eBook Subscription Services
  - Hra Plan Document Template Budget-Friendly Options
6. Navigating Hra Plan Document Template eBook Formats

- ePub, PDF, MOBI, and More
- Hra Plan Document Template Compatibility with Devices
- Hra Plan Document Template Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Hra Plan Document Template
  - Highlighting and Note-Taking Hra Plan Document Template
  - Interactive Elements Hra Plan Document Template
- 8. Staying Engaged with Hra Plan Document Template
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Hra Plan Document Template
- 9. Balancing eBooks and Physical Books Hra Plan Document Template
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Hra Plan Document Template
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Hra Plan Document Template
  - Setting Reading Goals Hra Plan Document Template
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Hra Plan Document Template
  - Fact-Checking eBook Content of Hra Plan Document Template
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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