



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.

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**United States. Internal Revenue
Service**

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the United States Internal Revenue Service text.

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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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