



Tax Reduction Letter

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Internal Revenue Code Section 105(a)

Amounts received under accident and health plans.

- (a) Amounts attributable to employer contributions. Except as otherwise provided in this section, amounts received by an employee through accident or health insurance for personal injuries or sickness shall be included in gross income to the extent such amounts (1) are attributable to contributions by the employer which were not includible in the gross income of the employee, or (2) are paid by the employer.

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