



## Post-FORA Employee Health Benefit Options

Board of Directors November 8, 2019

## Option A and B



## **Option A - HRA**

- **NO** administrative overhead to successor
- One-time set up/maintenance
  fee offset by employer tax
  savings.
- Tax –free to employee

## Option B - Cash

• **NO** administrative overhead to

successor

- No set-up fee
- Tax to employee and employer