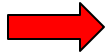


Internal Revenue Code Section 106(f)

Contributions by employer to accident and health plans.



(f) Reimbursements for medicine restricted to prescribed drugs and insulin.

For purposes of this section and section 105, reimbursement for expenses incurred for a medicine or a drug shall be treated as a reimbursement for medical expenses only if such medicine or drug is a prescribed drug (determined without regard to whether such drug is available without a prescription) or is insulin.

[Note: Subsection (f) is effective for expenses incurred with respect to tax years beginning after December 31, 2010.]