

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

Number: **201601012**

Release Date: 12/31/2015

Index Number: 401.29-00, 105.00-00,
106.00-00

Third Party Communication: None
Date of Communication: Not Applicable

Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:TEGE:EB:QP3
PLR-T-101793-15

Date:
September 30, 2015

Taxpayer =
HRA Plan =
401(k) Plan =

Dear :

This letter is in response to your ruling request dated March 15, 2013, as supplemented by correspondence dated November 25, 2013, May 28, 2015 and September 2, 2015 for a private letter ruling concerning the HRA Plan and the 401(k) Plan.

The following facts and representations have been submitted under penalties of perjury in support of your request:

Pursuant to a collective bargaining agreement, Taxpayer proposes to amend two plans. The first is a medical expense reimbursement plan for retirees, known as the HRA Plan, funded through a trust ("Trust") that the Taxpayer represents is a VEBA as described in section 501(c)(9) of the Internal Revenue Code (the "Code"). Each participant has a retiree HRA that is funded by mandatory contributions from each employee's salary. Each retiree HRA is only usable by the employee on or after his or her retirement to provide reimbursement of qualified medical expenses under section 213(d).