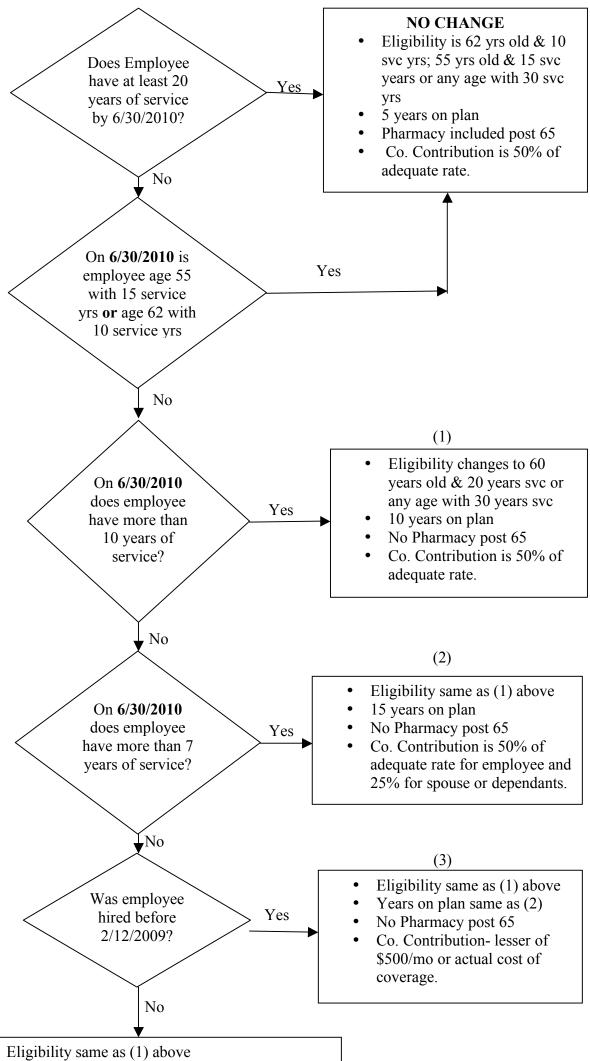
## GASB 43/45 DECISION TREE - OTHER POST EMPLOYMENT BENEFIT



- Years on plan same as (2)
- No Pharmacy post 65
- Co. Contribution- lesser of \$300/mo or actual cost of coverage.

If hired after 6/30/2010 Benefits end with Medicare eligibility