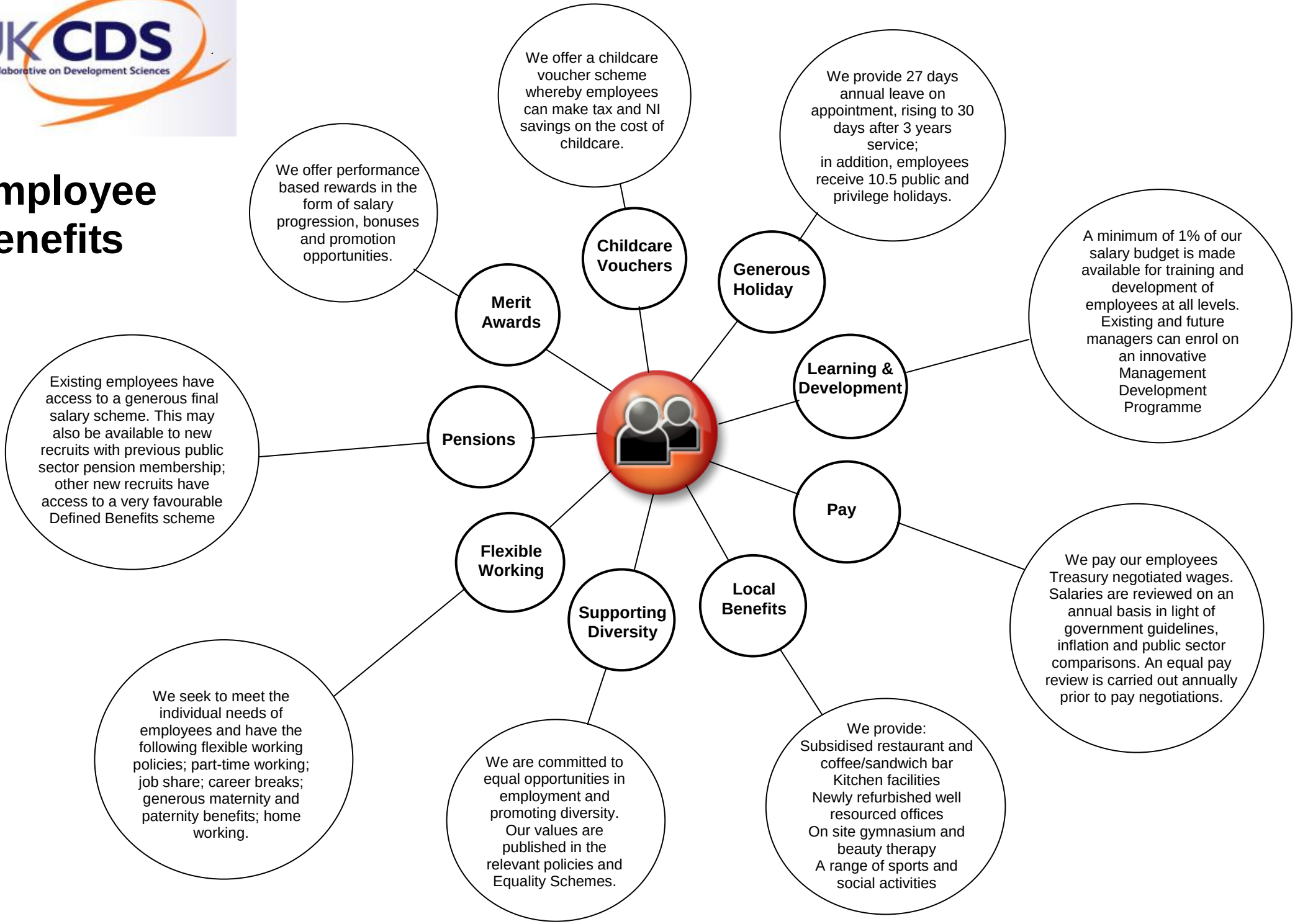Employee Benefits