


# PROCEDURE MANUAL

 <b>ARIZONA WESTERN COLLEGE</b>	<b>PROCEDURE 341.1</b>		
	Page 1 of 1		
	<b>Last Revision Date:</b>	03-22-99	
<b>Effective Date:</b>			
<b>Section:</b>	Business	<b>Subject:</b>	Salary Reductions under IRS Code Section 125

## PURPOSE

The Payroll and Personnel Offices withhold money from a full-time employee's paycheck before taxes are assessed under Section 125 of the IRS Code for payment of dependent medical premiums, dependent care reimbursement accounts and/or non-reimbursed medical expenses.

## PROCEDURE

1. A Plan Document is updated on an as-needed basis by the College's insurance consulting group.
2. Copies of the Plan document are available in the Personnel Office.
3. Any full-time employee wishing to participate in the Section 125 Plan should contact the Personnel Office. Open enrollment occurs annually in May with an effective date of July 1.