

PROCEDURE MANUAL

 ARIZONA WESTERN COLLEGE		PROCEDURE 341.1	
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		Last Revision Date:	12-01-2020; 03-22-1999
		Effective Date:	03-22-1999
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Section:	Business	Subject:	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, as of the effective date of this procedure, 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 self-insurance consortium, Yuma Area Benefits Consortium (YABC).
2. Copies of the Plan document are available in the Human Resources Office.
3. Any full-time employee wishing to participate in the Section 125 Plan should contact the Human Resources Office. Open enrollment occurs annually in May with an effective date of July 1.