


PROCEDURE MANUAL

 ARIZONA WESTERN COLLEGE		PROCEDURE 341.1	
		Page 1 of 1	
		Last Revision Date:	03-22-99
Effective Date:			
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 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.