Policy

This plan provides employees the opportunity to pay for certain benefits with a portion of their pay before Federal, State, and Social Security taxes are withheld. Those employees meeting the criteria for eligibility on the group medical plan are eligible to participate in the flexible benefit plan. Participation is established by completing an annual election form provided by Human Resources. The election form must be completed for each plan year regardless whether the employee wants to change their election in any way or not.

There are two options in the flexible benefit plan. Employees may elect to participate in any or all of these options. The options are as follows:

**Option 1 - Election of Health Care Reimbursement Account.** This option allows employees the opportunity to pay unreimbursed health care expenses incurred by the employee and their dependents.

**Option 2 - Election of Dependent Care Reimbursement Account.** This option allows employees the opportunity to pay out of pocket dependent day care expenses incurred by the employee.

For additional information go to benefitsolver.com.

History

July 1992

Section Renumbered & Revised July 2011

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