



UNIVERSITY OF NORTH ALABAMA

Employee Policy Manual and Handbook

CAFETERIA BENEFITS PLAN (TAX-EXEMPT PREMIUM DEDUCTIONS)

The University's Cafeteria Plan currently exempts from federal, state, and FICA tax any payroll-deducted premium paid by the employee for health/vision, dental, cancer, accident, hospital indemnity, or supplemental vision coverage. At the end of the tax year, all tax exemption amounts are deducted from gross wages subject to tax, and the net amount is reported in the appropriate block on Federal Form W-2.

All new employees are automatically enrolled in the cafeteria plan at the time of hire unless. Employees may choose to opt out of the plan by contacting the Benefits Specialist in the Office of Human Resources.