



# 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.

In order to waive participation in the Cafeteria Plan, please contact HR.