SECTION 136
FLEXIBLE SPENDING ACCOUNTS PROGRAM

SOURCE: NDSU President

1. The "FSA" Program is available to all regular employees in an approved, budgeted position who are also entitled to all other fringe benefits. The program offers the employee an opportunity to deduct from gross income certain federally approved expenses in the following areas:

   - Insurance premiums
   - Medical expense reimbursements
   - Dependent care expenses

2. The Plan year runs from January 1 through December 31 and enrollment will be held each year in November. Enrollment deadline is the last working day of November.

3. New employees, if they chose to participate, must enroll within 30 days of employment.

4. Enrollment and reimbursement information is available from Discovery Benefits, Inc.

HISTORY:
New February 1, 1989
Amended April 1996
Amended November 2005
Amended October 2007
Housekeeping September 2009