

**DODGELAND SCHOOL DISTRICT  
Board Policy Manual**

**671.31**

**IRC § 125 CAFETERIA PLAN /  
FLEXIBLE SPENDING ACCOUNT FOR ELIGIBLE PERSONNEL**

The Dodgeland Board of Education shall establish a qualified IRC § 125 Cafeteria Plan for the purpose of allowing eligible personnel to participate in a flexible spending account plan for authorized expenditure categories. The Board shall be the sole party to select the administrator/provider of this benefit, including the ability to change administrator/provider or to self-administer. The Board shall bear the full administrative cost of this benefit. All operational criteria and restrictions shall be governed by the terms and conditions of the insurance plan in place and the terms and conditions of the Cafeteria Plan selected by the Board. The plan documents are retained in the District Office. Employees are entitled to receive copies of the plan documents.

With regard to the flexible spending account, in addition to having the sole right to retention of employee forfeitures, the District shall have the right to retain all amounts from any monies due and owing to any terminating employee to whom reimbursement has been made in excess of the amount of payroll deductions from that employee prior to termination.

Approved (Lathrop & Clark): July 25, 2011