

Cafeteria Plan

The LSU System maintains a cafeteria plan, as defined by Section 125 of the Internal Revenue Code, which permits eligible employees to pay for their share of certain insurance premiums on a pre-tax salary reduction basis. In addition, eligible employees may elect to contribute, on a pre-tax salary reduction basis, to the Health Care Reimbursement Plan and/or the Dependent Care Reimbursement Plan. For more information on the LSU System Cafeteria Plan, please see refer to the [HRM Benefits](#) website.