

## 505 - FLEXIBLE SPENDING

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**Section 505.01  
Flexible Spending**

The Flexible Spending Program is a cafeteria benefit plan defined by Section 125 of the Internal Revenue Code. Fort Bend County employees may pay for selected services, including eligible premiums, dependent care and medical expenses, with pre-tax income.

**Section 505.02  
Qualification**

Please refer to the Employee Benefit Plan Document for more information on which expenses qualify for Flexible Spending.

For additional questions or to obtain an Employee Benefit Plan Document, please contact the Risk Management Department.

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Policy Approved and Adopted By:  
Fort Bend County Commissioners Court  
July 20, 1993  
Revised: September 30, 2003