

**Article VI — Tax Implications**

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## **Article VI — Tax Implications**

### **§ 14-601 No Guarantee of Tax Consequences.**

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts contributed to this Plan or paid to or for the benefit of a Participant under the Health Plan, the Dental Plan, the Vision Plan, or the Medical Expense Reimbursement Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether contributions under this Plan and benefits under the Health Plan, the Dental Plan, the Vision Plan, or the Medical Expense Reimbursement Plan are excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such contributions or benefits are not so excludable.

### **§ 14-602 Indemnification of Employer by Participants.**

If any Participant makes contributions under this Plan that are not excludable from federal, state, or local income or Social Security taxes, and such taxes were not withheld with respect to such contributions, the Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold such taxes.