

**505.31 Reimbursement accounts — assistance to small employers.**

The commissioner of insurance shall assist employers with twenty-five or fewer employees with implementing and administering plans under section 125 of the Internal Revenue Code, including medical expense reimbursement accounts and dependent care accounts. The commissioner shall provide information about the assistance available to small employers on the insurance division's internet site.

[2008 Acts, ch 1188, §37, 43](#)