

WAIS Document Retrieval[Code of Federal Regulations]  
[Title 26, Volume 2, Part 1 (Sections 1.61 to 1.169)]  
[Revised as of April 1, 2000]  
From the U.S. Government Printing Office via GPO Access  
[CITE: 26CFR1.106-1]

[Page 437]

TITLE 26--INTERNAL REVENUE

(CONTINUED)

COMPUTATION OF TAXABLE INCOME--Table of Contents

Sec. 1.106-1 Contributions by employer to accident and health plans.

The gross income of an employee does not include contributions which his employer makes to an accident or health plan for compensation (through insurance or otherwise) to the employee for personal injuries or sickness incurred by him, his spouse, or his dependents, as defined in section 152. The employer may contribute to an accident or health plan either by paying the premium (or a portion of the premium) on a policy of accident or health insurance covering one or more of his employees, or by contributing to a separate trust or fund (including a fund referred to in section 105(e)) which provides accident or health benefits directly or through insurance to one or more of his employees. However, if such insurance policy, trust, or fund provides other benefits in addition to accident or health benefits, section 106 applies only to the portion of the employer's contribution which is allocable to accident or health benefits. See paragraph (d) of Sec. 1.104-1 and Secs. 1.105-1 through 1.105-5, inclusive, for regulations relating to exclusion from an employee's gross income of amounts received through accident or health insurance and through accident or health plans.