

3.14.17

## What Employers Need to Know About Cafeteria Plan Nondiscrimination Rules

WEBINAR		
Event		
Webinar		

2:00 PM - 3:00 PM Eastern

A cafeteria plan is a written plan - maintained by an employer for employees - that must meet requirements of the Internal Revenue Code Section 125 regulations. A cafeteria plan provides participants with an opportunity to receive certain benefits on a pretax basis. To comply with Section 125, a cafeteria plan must satisfy structural requirements and a set of nondiscrimination rules. This webinar will help employers understand their responsibilities under the nondiscrimination rules.

## This webinar will:

- Review the basics of a cafeteria plan
- Explain the key terms used in the nondiscrimination tests
- Discuss the nondiscrimination tests
- Discuss the safe harbors for cafeteria plans
- Describe testing frequency
- Discuss the consequences of failing nondiscrimination testing
- Describe best practices in cafeteria plan design, testing, and taking corrective actions

This 60-minute intermediate level webinar will help employers understand cafeteria plan nondiscrimination rules.

The presentation will be posted on the <u>UBA website</u> the day before the webinar.

Register here for the webinar.

## Related People





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