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BENEFITS INC.

Below please find the link to the Tuesday, March 14, 2017 UBA Employer Webinar Series:

“What Employers Need to Know About Cafeteria Plan Nondiscrimination Rules!”

<http://webinars.ubabenefits.com/WebinarRecordingGateway/tabid/2890/Default.aspx?rid=a82e7c50-6d0d-4c72-aa48-9807cae3af87>

DESCRIPTION

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 pre-tax 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.

PRESENTER

Lorie Maring is Of Counsel in the Atlanta, Georgia, office of Fisher Phillips. She focuses her practice on helping employers navigate ERISA and other state and federal laws impacting the design, implementation and ongoing compliance of their employee benefit plans and programs.

Ms. Maring regularly advises clients on the Affordable Care Act, health and welfare benefits, qualified plans, executive compensation, MEWAs, and multiemployer plan issues.

She also represents employers in managing IRS and DOL audits, HIPAA compliance and fiduciary obligations. She serves clients in the public and private sector, including non-profit organizations and trade associations.

Ms. Maring received her Juris Doctor degree, cum laude, from the University of South Carolina School of Law in Columbia, S.C.

Please feel free to watch/listen to this whenever it is convenient for you and your staff. It will be available for you to view for the next 11 months. Your name and email are required for registration. There is no cost however this webinar has been approved for 1.50 credit hours toward recertification through the HR Certification Institute. Once you have viewed the webinar, the last page will provide details on receiving the credit hour.