

“Fast is fine, but
accuracy
is everything.”

Xenophon, Greek historian

Employer Webinar Series

The Basics of Cafeteria Plans

Tuesday, July 13, 2010 - 2 p.m. ET / 11 a.m. PT

Most employers maintain a cafeteria plan, often more than one (including flexible spending accounts). In addition, many states now require that employers establish cafeteria plans to allow their employees to pay health insurance premiums on a pre-tax basis. Yet these are some of the least understood - and most poorly documented - benefit plans. In fact, many employers create cafeteria plans without knowing that they have done so and without understanding the applicable rules. In this session, we will:

- Explain what a cafeteria plan is and what it is designed to do;
- Outline the IRS guidance in this area;
- Highlight cafeteria plan changes made by health care reform; and
- Touch on some of the common mistakes in cafeteria plan administration.

PRESENTERS:

Ken Mason, Partner - Spencer Fane Britt & Browne LLP

Ken heads the Employee Benefits Group. He concentrates on ERISA and other aspects of employee benefits law, including tax and fiduciary issues, substantial involvement with retirement and welfare plans, executive deferred compensation, federal employment discrimination statutes, and issues unique to governmental and other tax-exempt employers.

Larry Jenab, Partner - Spencer Fane Britt & Browne LLP

Larry is a partner in the Employee Benefits and ERISA Litigation groups. His practice emphasizes ERISA and other aspects of employee benefits law, including tax and fiduciary matters. He also has experience successfully litigating complex ERISA pre-emption and standing issues.

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