

Benefits and HR Webinar Series September

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Nondiscrimination Rules for Health and Welfare Plans: A Primer

Presenter:

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As a condition to enjoying favorable tax treatment under the Internal Revenue Code, Section 125 plans, FSAs and other benefit programs are subject to certain nondiscrimination rules. These rules are generally designed to prohibit employers from discriminating in favor of highly compensated and other key individuals in terms of eligibility, benefits and utilization. In this webinar, we'll provide you with a basic overview of the nondiscrimination rules under the Code and highlight the specific tests used to determine whether plans are discriminatory.

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