



This program has been approved for 3.0 re-certification hours toward PHR and SPHR re-certification through the Human Resource Certification Institute (HRCI). For more information about certification or re-certification please visit the HRCI homepage at [www.hrci.org](http://www.hrci.org)

## SECTION 125 CAFETERIA PLANS

**Prerequisites:** None

**Schedule:** 3 hour session

---

### Course Objectives

- To provide a thorough overview of the use and administration of Section 125 Cafeteria Plans.
  - Provide valuable insight into structuring and managing a Section 125 Cafeteria Plan.
- 

### Course Outline

1. Overview of Basic Requirements for a Section 125 Cafeteria Plans
2. Various options in plan design
3. Review of tax advantages under these plans
4. Legal issues; DOL requirements
5. The Enrollment Process
6. Impact of COBRA/HIPAA/FMLA

### Seminar Speakers:

Brian Black, Tom Christina and Vance Drawdy of Haynsworth Baldwin Johnson & Greaves, LLC