

## **Cafeteria Plans and Fringe Benefits**

In addition to our <u>Health and Welfare Plans</u> and <u>Qualified Retirement Plans</u> practices, Reinhart works extensively with a wide array of welfare plans and other fringe benefits. Our depth of experience in employee benefits law enables us to help clients identify and implement appropriate and tax efficient solutions, including:

- Section 125 cafeteria plans
- Dependent care assistance programs
- Severance plans, including reduction-in-force or retirement incentive programs
- Adoption assistance plans
- Qualified transportation plans
- Education expense reimbursement plans
- Paid time off purchase and buy-back programs
- Vacation/PTO donation programs
- De Minimis fringe benefits
- Working condition fringe benefits

Reinhart's Employee Benefits attorneys working in this area advise clients in all phases of establishment and management of tax-advantaged plans and fringe benefits, including plan design and documentation, administration and regulatory compliance, and contract review and negotiation. While all of our counsel is custom to each client's unique situation, we have developed an extensive library of model documents and forms to efficiently assist our clients in the proper documentation of welfare and fringe benefit plans. This helps clients ensure that plan documentation is consistent with tax laws and other applicable legal requirements.

Our attorneys also counsel clients in understanding the various requirements applicable to cafeteria and fringe benefit plans. This includes keeping clients up to date on developments applicable to these plans through regular communication and frequent, comprehensive client alerts. We regularly advise both employers and national third-party administrators on administration requirements for these plans. This includes both federal requirements and state and local laws and ordinances, such as San Francisco's unique transportation fringe benefit requirements.

Additionally, we help clients create, review and negotiate a wide range of agreements related to cafeteria and other fringe benefit plans, including third-party administrator agreements and other service provider



agreements.