

The *Benefits Practice Center* consolidates BNA's vast collection of pension, compensation and benefits information into one single resource. The three tabbed reference libraries focus your research and help you work smarter and more efficiently by grouping BNA's specialized portfolios, specialized client letters, and other important source information into specific practice areas.

Search Benefits Practice Center

To quickly search all of the content included in your subscription, use **Quick Search**. On the Search Results page, select the content type you wish to view. See the example below, illustrating how to search for information about "cafeteria plans".



1. Quick Search "cafeteria plan" Go Search Tips Search History Saved Searches

Go To Advanced Search Guided Search SEARCH My BNA

Today's Highlights Employee Benefits ERISA Compliance & Enforcement Executive Compensation

Search Results

Search Options: Save

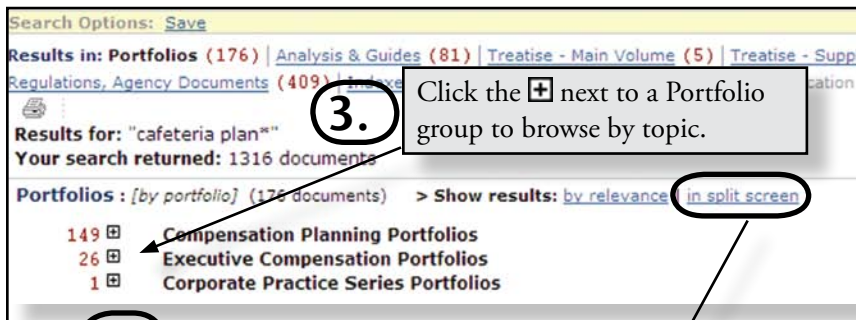
Results for: "cafeteria plan"
Your search returned: 1316 documents

Click on categories below to view search results.

- 176 Portfolios
- 81 Analysis & Guides
- 5 Treatise - Main Volume
- 6 Treatise - Supplement
- 31 Cases
- 579 News and Commentary
- 409 Laws, Regulations, Agency Documents
- 5 Indexes
- 0 Classification Outline by Number
- 0 Classification Outline by Topic

2. The Search Results page lists the number of hits found in each of the content types included in your subscription: Portfolios, Analysis, Treatise, Cases, News, Laws, Indexes etc.

To view individual hits, click a blue linked content group (e.g. Portfolios).



Search Options: Save

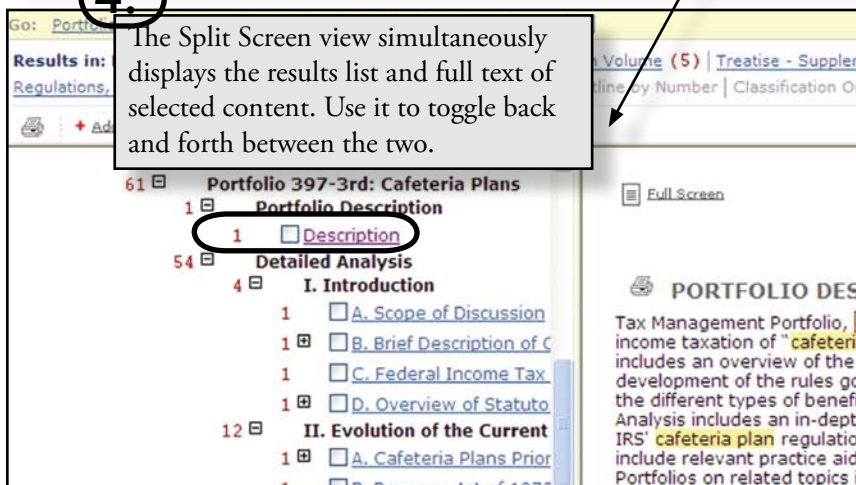
Results in: Portfolios (176) | Analysis & Guides (81) | Treatise - Main Volume (5) | Treatise - Supplement (6) | Laws, Regulations, Agency Documents (409) | Cases (31) | News and Commentary (579) | Indexes (5) | Classification Outline by Number (0) | Classification Outline by Topic (0)

Results for: "cafeteria plan"
Your search returned: 1316 documents

Portfolios : [by portfolio] (176 documents) > Show results: by relevance in split screen

- 149 Compensation Planning Portfolios
- 26 Executive Compensation Portfolios
- 1 Corporate Practice Series Portfolios

3. Click the + next to a Portfolio group to browse by topic.



Go: Portfolios

Results in: Regulations, Agency Documents (409) | Cases (31) | News and Commentary (579) | Indexes (5) | Classification Outline by Number (0) | Classification Outline by Topic (0)

Portfolio 397-3rd: Cafeteria Plans

1 Portfolio Description

54 Detailed Analysis

4 I. Introduction

- 1 A. Scope of Discussion
- 1 B. Brief Description of Code §125
- 1 C. Federal Income Tax
- 1 D. Overview of Statute

12 II. Evolution of the Current Code

1 A. Cafeteria Plans Prior to 1975

1 B. Revenue Act of 1975

4. The Split Screen view simultaneously displays the results list and full text of selected content. Use it to toggle back and forth between the two.

Full Screen

PORTFOLIO DESCRIPTION

Tax Management Portfolio, *Cafeteria Plans*, No. 397-3rd, examines the federal income taxation of "cafeteria plans" under Code §125. The Detailed Analysis includes an overview of the history of Code §125. It then examines in depth the development of the rules governing cafeteria plans, including the rules that govern the different types of benefits that may be provided under them. The Detailed Analysis includes an in-depth discussion of the relevant Code provisions and the IRS' cafeteria plan regulations and their planning implications. The Worksheets include relevant practice aids, such as model plan documents. Tax Management Portfolios on related topics include:

Search Options

Go To – Quickly locate a source document, case by citation, or locate a portfolio by number or name.

Advanced Search – Choose specific collection(s) to search with options to use fields, search operators, and/or date restrictions.

Guided Search – Use pre-selected fields for searching in specific collection(s). To search in an individual portfolio, use the Portfolios Guided Search template.

Search My BNA – Use Search My BNA to conduct a cross-product search in all of your subscriptions. This feature only appears if you subscribe to more than one BNA service.

Practice Tools

Practice Tools are sample letters, checklists, tables and charts as well as applicable interactive forms designed to help practitioners adhere to compliance programs, work through audits, investigations, or examinations, and facilitate their practice. The Practice Tools' frame is located in the center of each practice area's Home Page. Each practice area has a unique set of available Practice Tools. These tools are written and created by the authors of BNA Reports, Guides and Journals, comprised of both outside experts and BNA's specialized Benefits editorial staff. The interactive forms program allows you to create and save client information and transfer it from year to year.

Practice Tools

- Sample Client Letters**
- Compensation Planning Portfolios Working Papers
- Interactive Forms

Sample Client Letters

- ¶5420: Reasonable Compensation
 - ¶5420.100. Client Letter — Code §§162 and 61: Reasonable Compensation
- ¶5430: Employees and Independent Contractors

Executive Compensation Portfolios Working Papers

- Portfolio 352-4th: Specialized Qualified Plans — Cash Balance, Target, Age-Weighted and Hybrids
 - Table of Worksheets
 - Worksheet 1 Sample Age-Weighted Allocation Plan
 - Worksheet 2 Age-Weighted Allocation Plan
 - Worksheet 3 Sample Target Benefit Plan
 - Worksheet 4 Table of Present Value Factors
 - Worksheet 5 Sample Allocation Language for Points Plan (Excerpt)
 - Worksheet 6 Sample Cash Balance Plan Provisions (Excerpt)
 - Worksheet 7 Sample Pension Equity Plan Provisions (Excerpt)
- Portfolio 358-3rd: Cash or Deferred Arrangements

Practice Tools

- Executive Compensation Practice Aids
- Executive Compensation Portfolios Working Papers**
- Corporate Practice Series Portfolios Working Papers
- Interactive Forms

Practice Tools

- Practice Aids**
- Interactive Forms

ERISA Compliance Practice Aids

- Agency Structure Practice Aids
- Sample Letters
 - Revised Voluntary Fiduciary Correction Program
 - Sample EBSA No-Violation Letter
 - Sample EBSA No-Action Letter
 - Sample EBSA No-Action Letter: VFCP


Printing

Print a single document, or simultaneously print multiple documents from any open content page. To launch the print dialog box, click the print icon located at the top of the page or beside a heading. The print dialog box consolidates all of your print selections.



Print Dialog Box

Choose the segment or document to print in the Select <type of document> segment and/or List of Documents to be printed.

Click either of the **Print Display Selected Document(s)** buttons to launch the print display.


For in-depth information about the printing function, click the .

Source information is added to the top and bottom of each printed page.


 + Add to Favorites |  Split Screen

Results for: "cafeteria plans"

[Compensation Planning Portfolios > Portfolio 358-3rd: Cash or Deferred Arrangements > B. Sample Questions to Ask a Prospective Third Party Plan Administrator](#)



 **B. Sample Questions to Ask a Prospective Third Party Plan Administrator (TPA) Regarding Plan Administration Services**

1. Request a copy of the TPA's service agreement to be appointed as plan trustee.

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Select a text format:

- Printer-friendly version for full-screen printing
- Rich Text Format (RTF) for importing into a word-processing program (e.g., MS Word)

Print/Display Portfolio:  **Print/Display Selected Document(s)** 

Select Portfolio segment(s) to Print/Save


- Portfolio 353-3rd: Employee Benefits for Small and Mid-Sized Employers
- Detailed Analysis
- VII. Use of Third Party Administration
- B. Sample Questions to Ask a Prospective Third Party Plan Administrator (TPA) Regarding Plan Administration Services

Print or Display your selections:  **Print/Display Selected Document(s)** 

[Select All](#) [Deselect All](#) [Remove Checked Documents From List](#)

List of Document(s)

- A. Qualified Profit-Sharing or Stock Bonus Plan**
Compensation Planning Portfolios > Portfolio 358-3rd: Cash or Deferred Arrangements > Detailed Analysis > III. Requirements of a Qualified CODA
- B. Consequences of Nonqualification Under § 401(k)**
Compensation Planning Portfolios > Portfolio 358-3rd: Cash or Deferred Arrangements > Detailed Analysis > IV. Consequences of Qualification or Nonqualification Under § 401(k)
- Chapter 7. Regulation of Welfare Plans Generally**
Employee Benefits Law (2nd Ed.)
- Sec. 125. Cafeteria Plans**
Internal Revenue Code > Subtitle A — INCOME TAXES (Sections 1 to 1564) > Chapter 1 — Normal taxes and surtaxes (Sections 1 to 1400T) > Subchapter B — Computation of Taxable Income (Sections 61 to 291) > Part III — Items Specifically Excluded From Gross Income (Sections 101 to 140)

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Source: Compensation Planning Portfolios > Portfolio 358-3rd: Cash or Deferred Arrangements > A. Qualified Profit-Sharing or Stock Bonus Plan

A. Qualified Profit-Sharing or Stock Bonus Plan

A qualified CODA generally must be part of a profit-sharing or stock bonus plan under § 401(a).¹⁰² Limited exceptions exist that permit qualified CODAs to be part of other qualified defined contribution plans that either have been in existence since 1975 or are maintained by certain rural cooperatives.¹⁰³

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 Call **1-800-372-1033**, option **5**, 8:30 AM - 7:00 PM ET, M-F, (excluding most federal holidays).