



Flexible Benefits Answer Book

Ashley Gillihan

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In one easy-to-use manual, Aspen Publishers' *Flexible Benefits Answer Book, Fifth Edition* provides you with answers to all of your questions, helping you to design successful flexible benefits plans while staying in compliance with the growing numbers of federal requirements and tax rules that apply to such requirements.

The *Fifth Edition* has been updated to include coverage of:

- The requirements of the **newly proposed cafeteria plan regulations (Internal Revenue Code (IRC) Section 125)**
- The impact of various state laws on cafeteria plans
- The final dependent care credit regulations under IRC Section 21 and its impact on Dependent Care FSAs

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