**Course Outline**

**Course Title & Author Healthcare and Fringe Benefits Robert Jennings CPA,**

**Credit Hours 2**

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**Topic Minutes**

Introduction & Overview 15

 Accountable Plans 5

 S Corp shareholder treatment 5

 Definitions: Highly compensated, key employee 5

Health Insurance 15

 Other healthcare fringes 10

Cafeteria Plans 10

Dependent care plans 10

Meals 5

Education 5

De Minimis 5

Other fringes 15

Total 105