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A Primer on Employer-Sponsored Family Building Benefits

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This article provides an overview of employer-sponsored family building benefits, including treatment under the Employee Retirement Income Security Act of 1974, the Patient Protection and Affordable Care Act, and the Internal Revenue Code. Recognizing that certain types of benefits may not be offered through tax-favored plans, this article describes some alternative ways to deliver family building benefits to employees. This article concludes by highlighting practice pointers for designing and administering family building benefit programs.

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