

Effect of the Family and Medical Leave Act on the Operation of Cafeteria Plans; Correction

Announcement 2002-4

AGENCY: Internal Revenue Service (IRS), Treasury

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations (T.D. 8966, 2001-45 I.R.B. 422) that were published in the **Federal Register** on October 17, 2001 (66 FR 52676). These regulations relate to cafeteria plans that reflect changes made by the Family and Medical Act of 1993 (Act).

DATES: This correction is effective October 17, 2001.

FOR FURTHER INFORMATION CONTACT: Shoshanna Chaiton (202) 622-6080 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 125 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (T.D. 8966) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, final regulations (T.D. 8966), (FR. Doc 01-25909), published October 17, 2001, is corrected as follows:

§ 1.125-3 [Corrected]

On page 52677, column 3, § 1.125-3, line 3, the language “Family and Medical Leave Act (FMLA)” is corrected to read “Family and Medical Leave Act (FMLA), 29 U.S.C. 2601 *et seq.*,”

On page 52677, column 3, §1.125-3, Q-1, line 4 and 5, the language “when taking unpaid Family and Medical Leave Act (FMLA), 29 U.S.C., is corrected to read “when taking unpaid FMLA, 29 U.S.C.”

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(Filed by the Office of the Federal Register on December 10, 2001, 8:45 a.m., and published in the issue of the Federal Register for December 11, 2001, 66 F.R. 63920)