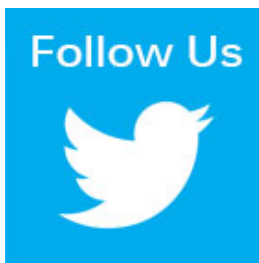


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### GG&G News - Employee Benefit Plan Audits

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**The threat of online cyber theft and fraud is a reality for businesses of all types and sizes.** Register today and join us on May 2nd for this free seminar designed to help you be better able to recognize the many scams and attacks being used, and learn ways to protect yourself against the dangers of the digital world. Seminar topics to include: Cyber Security Issues, Toward

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**Date:** Tuesday, May 2nd  
**Location:** Gray, Gray & Gray, LLP  
 150 Royall Street, Canton, MA 02021  
**Registration & Breakfast:** 8:30 am  
**Seminar:** 9:00 am - 10:30 am

*Attendance is free, but seating is limited. Please reserve your place by registering today.*

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### Employee Benefits

#### Meeting the ERISA Plan Audit Requirement



**Certain benefit plans** must include an independent audit with the annual report required under the *Employee Retirement Income Security Act* (ERISA). This helps ensure that the plan's financial statements are presented fairly. Click "Full Article" for a rundown of the requirements and exemptions.

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### Benefit Tax Issues

#### Tax Court Locks Employees Out of Tax-Free Housing



**Can an employer** provide tax-free housing to employees? Only if certain strict conditions are met. Keep reading to find out what the conditions are, along with details of a Tax Court case in which a couple assigned to work in Australia tried to exclude the value of their employer-provided lodging from their taxable income.

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## Retirement Plans


### Employees, Sponsors Sailing Toward Safe Harbor 401(k) Plans



**Who doesn't need a safe harbor** when navigation gets tough? For employers, a safe harbor 401(k) plan can be a beacon in what feels like a sea of red tape. To learn more, keep reading.

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"We formerly had our employee benefit plan audit with one of the 'Big Four' national accounting firms, but knew that we were not getting the attention and service we needed. Making the switch to Gray, Gray & Gray was like night and day! We are getting the same degree of competence and experience, but with a much higher level of service. At much more reasonable fees, too!"  
-New England Sports Network (NESN)

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