

EMPLOYEE BENEFITS DEVELOPMENTS MAY 2019

Hodgson Russ Employee Benefits Newsletter June 6, 2019

The Employee Benefits Practice is pleased to present the *Employee Benefits Developments Newsletter* for the month of May 2019. Click through the links below for more information on each specific development or case.

IRS Published Updated Self-Correction Program with Welcomed Improvements

IRS Changes its Mind (Again) on Retiree Lump-Sum Buy-Out Offers

DOL Issues Guidance for Association Health Plans Affected by the Federal District Court Decision Striking Down Association Health Plan Regulations

IRS Reopens Determination Letter Program for Certain Plans

Court Rules Benefit Claim Time Barred

Tenth Circuit Rules Stable-Value Fund Manager Not a Functional Fiduciary Under ERISA

IRS Allows Flexibility in Paying Exercise Price for Option Under Employee Stock Purchase Plans

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