

# EMPLOYEE BENEFITS DEVELOPMENTS DECEMBER 2016

*Hodgson Russ Newsletter*  
December 30, 2016

The Employee Benefits practice group is pleased to present the Benefits Developments Newsletter for the month of December, 2016. Click through the links below for more information on each specific development or case.

- [Certain Captive Arrangements Are No Longer Under the Radar](#)
- [IRS Proposes Regulations Regarding Minimum Present Value Calculations](#)
- [IRS Information Letter on Roth IRA Required Minimum Distributions](#)
- [No ADA Violation for Terminating Employees on Retiree-Only Health Plan](#)  
*Carson v. Lake County, Ind.* (2016, N.D. Ind.)
- [Court Denies ESOP Participant's Claim for Additional Benefits](#)  
*Lee v. Holden Industries, Inc.* (N.D. Ill. 2016)

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