

## EMPLOYEE BENEFITS DEVELOPMENTS SEPTEMBER 2016

Hodgson Russ Newsletter September 30, 2016

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

- Final IRS Regulations Eliminate Requirement to File 83(b) Election with Tax Return
- IRS Issues Proposed Rules on ACA Information Reporting
- New IRS Guidance Allows Individuals to Self-Certify Waivers of the 60-Day Rollover Requirement IRS Revenue Procedure 2016-47
- Employer Avoids Withdrawal Liability Under Construction Industry Exemption Stevens Eng'rs & Constructors, Inc. v. Iron Workers Local 17 Pension Fund (N.D. Ohio, 2016)
- Court Upholds Mandatory Arbitration and Cost Sharing for Retirement Plan Claims Luciano v. TIAA-CREF (July 2016)
- IRS Releases Memo on Participation by Single-Member LLC's Employees in Member's 403(b) and 457 Plans C.C.A. 2016-34-021 (July 11, 2016)

## Attorneys

Peter Bradley Michael Flanagan Richard Kaiser Ryan Murphy

## **Practices & Industries**

Employee Benefits

www.hodgsonruss.com