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March 30, 2017 Blog

## ERISA: US Supreme Court Grapples with the Church Plan Exemption — Early Analysis

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When does the "church plan exemption" apply? You already know that under the "church plan" exemption, Church plans do not have to comply with ERISA, including the requirements to fund a plan and pay Pension Benefit Guaranty Corporation premiums. (Congress amended ERISA in 1980 to state that "a plan established and maintained for its employees...by...