

## Governmental Plan Litigation

Governmental entities sponsor a variety of retirement programs – from traditional defined benefit plans to Code section 457 plans and Code section 403(b) plans for public educational institutions – that are subject to Internal Revenue Service (IRS) qualification and fiduciary duty standards that differ from those applicable to Employee Retirement Income Security Act (ERISA) plans. However, such plans face the same kind of issues with respect to the selection of investments and the payment of fees to service providers that underlie the fee litigation and other ERISA class action matters. We have an active governmental plan practice and thus are familiar with the particular requirements applicable to such plans, as well as the unique operational attributes of such funds. At the same time, we understand how to litigate fiduciary claims involving large plans managed by boards of trustees. Examples of our recent experience in this area include:

- Currently representing defendants in a "revenue sharing" class action involving the core issue of whether 403(b) retirement plan is a governmental plan.
- Represented defendants in a class action involving a public school employer's 403(b) retirement plan.
- Defended benefits consulting firms in matters stemming from services provided to governmental plans.
- Defended a plan in a controversy over whether the plan qualified as a governmental plan.