

News

Amin Comments on Notices 2014-49 and 2014-55

ATTORNEYS & PROFESSIONALS

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Kathryn Bjornstad Amin was quoted in the Pension & Benefits Daily article, “Employers Welcome Recent IRS Guidance On Cafeteria Plans, Look-Back Periods,” by Kristin Ricaurte Knebel published on September 26, 2014. The article focused on two pieces of IRS guidance. The first proposes an approach to the look-back measurement method for determining if an employee is full time under the Affordable Care Act employer mandate in situations in which the measurement period for the employee changes (Notice 2014-49). The second piece of guidance allows employees in Section 125 cafeteria plans to change elections in certain circumstances (Notice 2014-55).