

Publications

Federal Government Breaks Silence and Asks Supreme Court to Uphold Agencies' Long-Standing Interpretation of ERISA's Church Plan Exemption

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For the first time since the wave of church plan lawsuits that began in 2013, the federal government has weighed in on the key statutory interpretation question of whether only a church may establish a church plan under ERISA. Since the current church plan definition was enacted in the early 1980s, the Internal Revenue Service (IRS), the U.S. Department of Labor (DOL), and the Pension Benefit Guaranty Corporation (PBGC) – the federal agencies responsible for administering ERISA – have consistently and unanimously found that plans established by church-affiliated organizations can qualify as church plans. On January 24, 2017, the United States filed an amicus curiae brief in the U.S. Supreme Court in *Saint Peter's Healthcare System v. Kaplan*, [*Advocate Health Care Network v. Stapleton*](#), and *Dignity Health v. Rollins* asking the Supreme Court to adopt these agencies' well-established interpretation of the statute. Representatives of the IRS, DOL, PBGC, and Treasury Department signed the brief, along with representatives of the Justice Department.