

Publications

# MEPmentum Continues: DOL Issues Guidance on Association Retirement Plans, PEOs, and Turns to ‘Open’ MEPs

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Many members of the retirement community have long advocated for expanding the availability of multiple employer plans (MEPs) as a way to encourage more small employers to sponsor retirement plans. However, certain requirements under the Employee Retirement Income Security Act (ERISA) and the Internal Revenue Code (Code) limit the availability of MEPs for most employers.

MEP initiatives have gained steam in recent months as the two federal agencies most directly responsible for administering ERISA and its related provisions under the Code—the Department of Labor (DOL) and the Internal Revenue Service (IRS)—have issued guidance intended to expand access to MEPs, while even more dramatic changes at the regulatory and legislative level may be forthcoming.

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