

Publications

# Qualified Separate Lines of Business Rules Allow Competitive Retirement Benefits for Diversified Businesses and Their Employees

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The qualified separate lines of business (“QSLOB”) rules enable companies with diversified business structures to provide competitive retirement benefits to employees in each line of business. The complex and technical nature of these rules, and risks of noncompliance, warrant a careful and thorough analysis.

In this *Journal of Pension Benefits* article, “Qualified Separate Lines of Business Rules Allow Competitive Retirement Benefits for Diversified Businesses and Their Employees,” Groom principal [Elizabeth Drake](#) and senior counsel [Joanne Jacobson](#) explore QSLOB rules, providing an overview of the three distinct parts of the rules and detailing which areas might call for special attention.

To read the article, [click here](#).