

News

# VEBA Rules Should Be Updated to Reflect Expanded Relationships

**ATTORNEYS & PROFESSIONALS**

**Kathryn Bjornstad Amin**

[kamin@groom.com](mailto:kamin@groom.com)

202-861-2604

**Louis T. Mazawey**

[lmazawey@groom.com](mailto:lmazawey@groom.com)

202-861-6608

**PUBLISHED**

01/29/2025

**SOURCE**

Tax Notes

**SERVICES**

[Employers & Sponsors](#)

[Health & Welfare Programs](#)

The Treasury regulations governing voluntary employees' beneficiary associations described in section 501(c)(9) were published more than 40 years ago. Since then, evolving employment and family leave laws and policies have recognized that an employee's dependents may include many persons in the employee's extended family, as well as chosen relationships with those who aren't tax dependents or considered traditional family members.

In this *Tax Notes* article, "VEBA Rules Should Be Updated to Reflect Expanded Relationships," Groom principals [Katie Bjornstad Amin](#) and [Louis T. Mazawey](#) offer insight into the current parameters surrounding voluntary employees' beneficiary associations ("VEBAs") and propose updates that may benefit VEBAs and their members.

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

For organizations and practitioners who work with VEBAs and have a further interest in this subject, please contact the authors listed.