

When Is Your ERISA Plan or Flexible Benefit Plan Not Good Enough to Be a Bona Fide Plan? (Bloomberg - Pension & Benefits Daily)

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Employee benefit plan drafters frequently complete plan documents for their client's use assuming that the document's status as an employee benefit plan under the Employee Retirement Income Security Act of 1974 ("ERISA") or under the Internal Revenue Code of 1986, as amended (the "Code"), is definitive. The Ninth Circuit decision in *Flores v. City of San Gabriel*, (824 F. 3d 890 (9th Cir. 2016), cert. den'd 137 S. Ct. 2117 (2017)), which the U.S. Supreme Court permitted to stand, calls into question that assumption. [READ MORE](#)

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