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10.24.2019 [Department of Labor Proposes New Safe Harbor for Electronic Disclosures](#)

By Robert A. Browning

The U.S. Department of Labor (DOL) has proposed a new “safe harbor” rule to allow retirement plan disclosures to be posted online (assuming certain notice requirements are satisfied) to reduce printing and mailing expenses for plan sponsors and to make the disclosures more readily accessible and useful for plan participants.

01.29.2018 [Tax Cuts and Jobs Act – New Rules for Retirement Plans and IRAs](#)

By Robert A. Browning

Although the main feature of the Tax Cuts and Jobs Act is a significant reduction in the corporate federal income tax rate, the Act also makes a number of significant changes to the rules governing employer-sponsored retirement plans and individual retirement accounts. From plan loans to hardship withdrawals and Roth recharacterizations, employers should make sure that they understand how these new rules might affect them.

04.01.2015 [Another Court Enforces DOL’s Electronic SPD Rules](#)

By Kenneth A. (Ken) Mason

At some point, as electronic communication becomes the norm – and as paper virtually disappears from the workplace – we will surely see a softening of the conditions imposed by the Department of Labor (“DOL”) on the electronic distribution of summary plan descriptions (“SPDs”). But a recent decision by a New York federal court confirms that we are not yet at that point.

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