



Dan Lacomis Highlights U.S. Supreme Court ERISA Ruling in Law Week Colorado

Spencer Fane attorney [Dan Lacomis](#) authored the article [U.S. Supreme Court Upholds Plan Changes to Withdrawal Liability Assumptions](#), recently published by *Law Week Colorado*.

In his article, originally a firm [blog post](#), Dan examines a recent U.S. Supreme Court decision affecting how withdrawal liability is calculated for employers participating in multiemployer pension plans. He explains the Court's interpretation of ERISA and how the ruling may influence the administration of withdrawal liability assessments. The article also highlights key considerations for employers and pension plans following the decision.

"As a practical matter, M&K Employee Solutions provides multiemployer pension plans with significant latitude to modify their actuarial assumptions, including the discount rate, after the withdrawal of an employer. The ruling further underscores the ERISA obligations of multiemployer pensions, together with plan actuaries, to establish and maintain actuarial assumptions in a reasonable manner, based on the actuary's best estimate of plan experience," Dan wrote.

At the firm, Dan works closely with his clients to develop the most effective strategies to manage all aspects of employee benefits, from helping clients design and structure retirement, welfare benefit, and executive compensation plans to representing them in IRS and U.S. Department of Labor audits. In his broad employee benefits practice, Dan represents multiemployer / Taft-Hartley, governmental, tax-exempt, and private plan sponsors.

Read Dan's full article [here](#).