



## Spencer Fane Team Addresses 2025–2026 Benefits Compliance in HR.com

Spencer Fane attorneys [Laura L. Fischer](#) and [Mary Mason](#) wrote an article recently published by *HR.com*, [2025–2026 Benefits Compliance: What Plan Sponsors Need To Review Now](#).

In the article, which originated as a firm [blog post](#), the team covers recent and upcoming compliance requirements for employee benefit and retirement plans. They highlight the importance of staying current with evolving regulations and meeting deadlines. The article emphasizes that organizations must review and update their plans and practices to remain compliant.

“Among the many changes arising out of the SECURE 2.0 Act, one of the most complex and difficult to administer becomes effective in 2026. Defined contribution plan participants who received more than \$150,000 (indexed annually for inflation) in FICA wages in 2025 from the employer sponsoring the plan and who make age-based catch-up contributions are required to do so on a Roth basis in 2026,” the team wrote.

Laura dedicates herself to delivering a high level of service to her clients as an experienced employee benefits attorney. She provides guidance to employee benefit plan sponsors regarding the array of compliance requirements and helps sponsors continually meet their fiduciary duties and benefit plan goals.

Mary counsels business leaders and management personnel on the full range of employee benefits solutions, crafting tailored plans that adhere to specific business needs, mitigate risk and personal liability, and abide by all federal compliance and regulatory obligations.

Read the team’s full article [here](#).