

**Publications**

# Church Plan Law Changes as Part of the Omnibus Budget Deal; Church 401(a)/403(b) Plan Transfers and Mergers Now Permitted

**ATTORNEYS & PROFESSIONALS**

**Elizabeth Thomas Dold**

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

202-861-5406

**David Levine**

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

202-861-5436

**Louis T. Mazawey**

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

202-861-6608

**PUBLISHED**

12/31/2015

**SERVICES**

Section 336 of the Protecting Americans from Tax Hikes (PATH) Act (H.R. 2029), which was passed as part of the recent budget deal signed into law by President Obama on December 18, 2015, contains a number of significant provisions affecting church plans. Though generally technical and narrowly targeted in nature, they are nevertheless important to a number of church plans. As noted in the legislative history to the Act, none of this is intended to have, or appears to have, any impact on the ongoing litigation against church-related hospitals over the church plan definition. The legislative changes are summarized in the attached memo.

[1657 Church Plan Law Changes as Part of the Omnibus Budget Deal](#)