

Publications

# IRS Guidance on Application of Federal Tax Law to Employee Benefit Plans in Light of Obergefell Decision

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**SERVICES**

On December 9, 2015, the Internal Revenue Service (IRS) issued Notice 2015-86 (Notice), which provides guidance on the application of federal tax law to qualified retirement plans and to health and welfare plans, including cafeteria plans, in light of the decision of the United States Supreme Court (Court) in *Obergefell v. Hodges*, 576 U.S. \_\_\_, 135 S. Ct. 2584 (2015).

As discussed in more detail in the attached memo, solely for federal tax law purposes, *Obergefell* does not require additional amendments to be made to qualified retirement plans or to health and welfare plans. However, the Notice provides helpful guidance in the event that an employer wishes to make discretionary changes to its plan and/or to allow employees to make mid-year cafeteria plan election changes in light of *Obergefell* and it reminds employers that there may be changes in the operation (as opposed to the form) of their health and welfare plans as a result of *Obergefell*.

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