

CLIENT ALERT: PATH ACT AND PROVISIONS APPLICABLE TO CHURCH RETIREMENT AND WELFARE BENEFIT PLANS

12.18.2015

On December 18, 2015, President Obama signed the Protecting Americans from Tax Hikes Act of 2015 (“PATH Act”) into law. Section 336 of the PATH Act contains important provisions applicable to church retirement and welfare benefit plans. The language in section 336 is identical to that of the Church Plan Clarification Act of 2015 introduced in the United States Senate (S. 2308) and House of Representatives (H.R. 4085) in November of 2015.

[Click here to read the alert.](#)