

**Insights**

## **BCLP BENEFITS NEWSLETTER**

Mar 31, 2021

The 2020-2021 transition was anything but tranquil, even when it comes to something as prosaic as employee benefits. We saw two new pieces of significant benefits legislation: the Consolidated Appropriations Act, 2021 (the "CAA"), and the American Rescue Plan Act of 2021 ("ARPA"). We also saw a frenzy of 4th quarter rule-making from the outgoing Trump administration, much of which was stopped in its tracks with the introduction of the Biden administration. As is common when there is a change in administration, a regulatory freeze was imposed pursuant to which unpublished guidance was withdrawn for review and approval, and the effective dates of other guidance was postponed. All the while, plan sponsors were still responding to 2020 COVID-19 related legislation and looming deadlines under the Setting Every Community Up for Retirement Enhancement Act of 2019 (the "SECURE Act").

In this newsletter, we provide an overview of the guidance that emerged during this busy period, including ARPA and CAA as they impact pension and welfare plans, fringe benefits and student loan assistance. We briefly address the guidance and implementation freeze, and provide an overview of other important developments – all with the aim of helping plan sponsors digest and comply with new and often imminent compliance obligations.

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If you have any questions about a topic included in this newsletter, please contact a member of our Employee Benefits & Executive Compensation Group.

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## MEET THE TEAM



### **Stephen J. Evans**

St. Louis

[steve.evans@bclplaw.com](mailto:steve.evans@bclplaw.com)

+1 314 259 2387

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