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Multiemployer 401(k) Plan Nondiscrimination Testing

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A qualified 401(k) plan must fulfill certain nondiscrimination requirements designed to prevent plans from discriminating in favor of “highly compensated employees” with respect to coverage and contributions or benefits. Increasingly, unions have been negotiating in collective bargaining for participation in multiemployer 401(k) plans. Sponsors of multiemployer 401(k) plans must be aware of the special rules that apply when conducting the nondiscrimination tests, which SRZ partner Ronald E. Richman and special counsel Susan E. Bernstein highlight in this article.

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