

Editor's Introduction to Corporate Counsel's Guide to ERISA, 2026 edition

Corporate Counsel's Guide to ERISA gives corporate counsel an overview of the retirement issues arising under the Employee Retirement Income Security Act of 1974. It also addresses the increasingly frequent problems involving employee welfare benefit plans, including litigation related to those issues. Some of the topics covered in this book include:

- Defining an employee benefit plan under ERISA
- Healthcare plan litigation
- Damages and internal remedies under ERISA
- Fiduciary responsibilities
- Termination of pension plans
- Withdrawal liability
- ERISA reporting and disclosure requirements
- ERISA preemption
- Discrimination problems in employee benefit plans
- Criminal enforcement of ERISA
- Severance pay plans

Highlights of the 2026 edition include:

- Chapter 5: Fiduciary Law under ERISA
- Chapter 8: Welfare Benefit Plan Litigation
- Chapter 12: ERISA Preemption
- Chapter 15: Withdrawal Liability, including the U.S. Supreme Court's 2026 decision in *M&K Employee Solutions LLC v. IAM National Pension Fund* and a new section heading addressing **Bankruptcy**
- Chapter 16: Top Hat Plans
- Chapter 20: Severance Pay Plans, including a new section heading addressing **Discrimination in severance pay**

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