# Court Allows ERISA Claims to Proceed against Employer?Ã‡Ã–s ?Ã‡Â£Church?Ã‡Â¥ Plan

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The U.S. District Court for the Northern District of California held that for a pension plan to be a ?ÃÂ£church plan,?ÃÂ¥ exempt from ERISA?ÃÃs requirements, it must have been established by a church or convention of churches.?Ã¡ The court reasoned that even though ERISA had been amended to permit a church plan to be ?ÃÂ£maintained?ÃÂ¥ by a church-associated organization, the amendment did not obviate the requirement that the church plan be ?ÃÂ£established?ÃÂ¥ by a church or convention of churches.?Ã¡ The court declined to defer to the IRS?ÃÃs interpretation, set forth in a series of private letter rulings, on the grounds that those rulings only apply to the persons who request them and are not entitled to judicial deference.?Ã¡ As a result, the court did not dismiss an employee?ÃÃs claim that the employer?ÃÃs plan was subject to, and not in compliance with, ERISA. *Rollins v. Dignity Health*, No. C13-1450 TEH (N.D. Cal. Dec. 12, 2013).