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David Mawhinney Writes “The COVID-19 Stimulus Bill and Pension Liability” for the American Bankruptcy Institute Journal

MAY 5, 2021

The *American Bankruptcy Institute Journal* has published “The COVID-19 Stimulus Bill and Pension Liability” co-written by David Mawhinney. The article discusses multiemployer pension plans, and how the pandemic has harmed “troubled plans” such as these. In addition, it explains how the American Rescue Plan Act of 2021 (ARPA) can offer some support and assistance to these plans.

The ARPA’s Special Financial Assistance Fund provides an indirect benefit to the employers who participate in the plan and may themselves be experiencing distress as a result of the pandemic and declining plan participation over the previous two decades.

Continue reading [“The COVID-19 Stimulus Bill and Pension Liability.”](#)