



## Erin Weber Discusses Supreme Court Review of Pension Withdrawal Liability with Law360

FEBRUARY 2, 2026

Winston & Strawn partner Erin Weber was quoted in a Law360 article discussing a case that the U.S. Supreme Court will hear addressing how withdrawal liability is calculated when employers exit multiemployer pension plans. The court is reviewing whether actuarial assumptions must be fixed by a certain date when an employer leaves a multiemployer fund, or whether those assumptions can be retroactively adjusted.

Erin emphasized the potential financial impact on employers, noting that the case is significant “because even a small interest rate change can have a huge financial impact, particularly when you’re talking about a large employer and a fund that is significantly underfunded.”

She also said she expected the high court to reverse the D.C. Circuit and decide that the timing of assumptions can’t be retroactively changed. “Because if they find otherwise, how far into the future could you retroactively change them?” she asked. “Months, years? And employers would have no way to plan for the financial impact that could be applicable to them.”

[Read the full article.](#)

1 Min Read

### Related Capabilities

Employee Benefits & Executive Compensation

### Related Professionals

---



Erin Haldorson Weber