

# Righting a Wrong: The “Claim of Right” Doctrine and Other Tax Considerations for the Repayment of Pension Plan Overpayments

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Pension plan overpayments to participants and their beneficiaries are an all-too-common occurrence. When overpayments occur, a plan administrator’s duties are fairly clear. Typically, the plan administrator must seek repayment of the overpayment, plus interest, from the affected individuals, and if recovery from the individuals cannot be completed, recovery must be sought from the employer or other party who caused the overpayments. This article briefly reviews the general options for the correction of overpayments and focuses on the tax implications of overpayment recoupments and repayments by the individuals who received the overpayments... [Continue Reading](#)

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