NOTE: Where it is feasible, a syllabus (headnote) will be released, as is being done in connection with this case, at the time the opinion is issued. The syllabus constitutes no part of the opinion of the Court but has been prepared by the Reporter of Decisions for the convenience of the reader. See *United States* v. *Detroit Lumber Co.,* 200 U. S. 321, 337.

SUPREME COURT OF THE UNITED STATES

Syllabus

MERTENS ET AL. *v.* HEWITT ASSOCIATES

CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

No. 91–1671. Argued February 22, 1993—Decided June 1, 1993

Petitioners allege that they represent a class of former employees who participated in the Kaiser Steel Retirement Plan, a qualified pension plan under the Employee Retirement Income Security Act of 1974 (ERISA); that respondent was the plan's actuary when Kaiser began to phase out its steelmaking operations, prompting early retirement by many plan participants; that respondent failed to change the plan's actuarial assumptions to reflect the additional retirement costs, causing the plan to be funded inadequately and eventually to be terminated; that petitioners now receive only the benefits guaranteed by ERISA, rather than the substantially greater pensions due them under the plan; and that respondent is liable for the plan's losses as a nonfiduciary that knowingly participated in the plan fiduciaries' breach of their fiduciary duties. The District Court dismissed the complaint, and the Court of Appeals affirmed.

Held: ERISA does not authorize suits for money damages against nonfiduciaries who knowingly participate in a fiduciary's breach of fiduciary duty. ERISA §502(a)(3) permits plan participants to bring civil actions to obtain ``appropriate equitable relief'' to redress violations of the statute or a plan. Assuming *arguendo* that this creates a cause of action against nonfiduciaries who knowingly assist in a fiduciary's breach of duty, requiring respondent to make the plan whole for the losses it sustained would not constitute ``appropriate equitable relief.'' What petitioners in fact seek is the classic form of legal relief, compensatory damages. We have held that similar language used in another statute precludes awarding damages. See *United States* v. *Burke,* 504 U. S. ___, ___. And the text of ERISA leaves no doubt that Congress intended ``equitable relief'' to include only those types of relief that were typically available in equity, such as injunction, mandamus, and restitution. Given

ERISA's roots in the law of trusts, ``equitable relief'' could in theory mean all relief available for breach of trust in the common-law courts of equity, which would include the relief sought here. Since *all* relief available for breach of trust could be obtained from an equity court, however, that interpretation would render the modifier ``equitable'' superfluous; that reading would also deprive of all meaning the distinction Congress drew between ``equitable relief'' and ``remedial'' and ``legal'' relief throughout ERISA. ERISA §502(*l*), which authorizes the Secretary of Labor to assess a civil penalty based on the monetary recovery in actions against ``other person[s]'' who knowingly participate in a breach of fiduciary duty, can be given meaningful content without adopting petitioners' theory. Pp. 3–15.

MERTENS *v.* HEWITT ASSOCIATES

Syllabus

948 F. 2d 607, affirmed.

SCALIA, J., delivered the opinion of the Court, in which BLACKMUN, KENNEDY, SOUTER, and THOMAS, JJ., joined. WHITE, J., filed a dissenting opinion, in which REHNQUIST, C. J., and STEVENS and O'CONNOR, JJ., joined.