



Roundup of Recent IRS Qualified Plans Guidance

PRACTICE AREAS

Benefits & Compensation

Retirement Plans

Employee Benefits Insider

January 30, 2014

Safe Harbor 401(k) Plans: More Mid-Year Flexibility

Final Treasury regulations released on 11/14/13 harmonize the rules for mid-year changes to safe harbor nonelective and matching contributions.

• [Read More](#)

Closed Pension Plans: Limited Nondiscrimination Testing Relief

The IRS released Notice 2014-5 on 12/13/13, providing (on a temporary basis) additional methods to comply with the nondiscrimination rules to closed defined benefits plans.

• [Read More](#)

In-Plan Roth Rollovers

Notice 2013-74 expands the guidance provided in Notice 2010-84, explaining how in-plan Roth rollovers operate following the 2012 statutory change that allows all plan funds to be converted.

• [Read More](#)

FOR MORE INFORMATION

Contact the Ivins,

Phillips & Barker

Employee Benefits Practice