



Cash Balance Plan Resource Page

PRACTICE AREAS

Benefits & Compensation

January 13, 2011

A compilation of online resources for employers regarding Cash Balance plans

REGULATIONS

- IRS Final Regulations, *Hybrid Retirement Plans*, 75 F.R. 64123, October 19, 2010
- IRS Proposed Regulations, *Additional Rules Regarding Hybrid Retirement Plans*, 75 F.R. 64197, October 19, 2010
- Correction to IRS Final Regulations, *Hybrid Retirement Plans; Correction*, 75 F.R. 81456, December 28, 2010
- IRS Proposed Regulations, *Hybrid Retirement Plans*, 72 F.R. 73680, December 28, 2007

IRS REVENUE RULINGS AND NOTICES

- IRS Rev. Rul. 2008-7, February 19, 2008 (2008-7 I.R.B.)
- Internal Revenue Service Bulletin: 2010-51, December 20, 2010, Notice 2010-77, *Extension of Deadline to Adopt Certain Retirement Plan Amendments*
- IRS Notice 2009-97, *Extension of Deadline to Adopt Certain Retirement Plan Amendments*
- Internal Revenue Service Bulletin: 2007-3, January 16, 2007, Notice 2007-6, *Cash Balance and Other Hybrid Defined Benefit Pension Plans*
- IRS Notice 96-8, *Cash Balance Pension Plans*



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IVINS, PHILLIPS & BARKER COMMENTARY

- *Correcting Operational Errors*, Rosina Barker and Kevin O'Brien, Chapter 29, Section 409A Handbook (Olshan/Schohn), December 2010
- *Correcting Outside the Correction Programs*, Rosina Barker and Kevin O'Brien, Chapter 30, Section 409A Handbook (Olshan/Schohn), December 2010
- *Correcting Document Errors*, Rosina Barker and Kevin O'Brien, Chapter 31, Section 409A Handbook (Olshan/Schohn), December 2010
- *Cash Balance Plans & Age Discrimination: The Statute Speaks & (Most) Courts Listen*, Benefits Law Journal, Spring 2005
- *Cash Balance Emergency Preparedness Kit: This Is Not a Test*, Benefits Law Journal, Spring 2004
- IPB Alert, *Administration's Cash Balance Proposals*, February 10, 2004
- IPB Alert, *Cash Balance Plan Alert*, October 30, 2003
- *Cash Balance Plans & ADEA: IRS Proposes Regs. Under Code section 411(b)(1)(H)*, Benefits Law Journal, Spring 2003
- *Cash Balance Conversions Under ADEA - Reconsidered & Reaffirmed*, Benefits Law Journal, Winter 2002
- *Do Cash Balance Plans Violate the ADEA?*, Benefits Law Journal, Summer 2000
- *Cash Balance Plans: Are Wear-Away Transitions Legal under the ADEA?*, Benefits Law Journal, Spring 2000
- *PensionCabal.com --Ruminations on the Cash Balance Crisis*, Benefits Law Journal, Fall 1999