

Mazawey, Powell, Daines and Salinas contribute to Pension & Benefits article

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Lou Mazawey, David Powell, Kendall Daines and Shannon Salinas contributed to an *Pension and Benefits* article entitled, "IRS Finalizes Comprehensive Update of Code Sec. 415 Regulations: Part 2. " In Part 2 of this two-part Practitioner to Practitioner article, the authors continue the comparison chart of the expiring guidance to the new Code Sec. 415 regs' provisions, focusing on provisions applicable to defined benefit plans, and additional provisions affecting church, 403(b), and governmental plans.