

Lofgren and Salinas published in BNA Compensation Planning Journal

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Mark Lofgren published an article entitled, " Newly Proposed Cash Balance Plan Regulations" in BNA's Compensation Planning Journal, Volume 36 Number 3 on Friday, March 7, 2008. Their article discusses the highly anticipated proposed regulations relating to cash balance and other hybrid plans issued by the IRS and Treasury last December. The Proposed Regulations address many of the new rules applicable to these plans enacted in the Pension Protection Act of 2006. The regulations are an important first step towards developing a set of rules to address a number of difficult legal issues that have plagued hybrid plans for many years.