

**Publications**

# 403(b) and 457(b) Plan Issues Under the New Proposed 415 Regulations

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**SERVICES**

The Internal Revenue Service recently issued proposed regulations under Code Section 415 dealing with maximum limits for annual additions to defined contribution plans and accruals under defined benefit plans. While these new proposed regulations broadly affect all qualified 401(a), 403(b), and 457(b) plans, this article will focus on several issues of particular concern to the plans of tax-exempt and governmental employers.

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