

**Publications**

# Additional IRS DOMA Guidance for Safe Harbor 401(k) Plans

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**SERVICES**

The Internal Revenue Service just issued Notice 2014-37, which confirms that safe harbor 401(k)/(m) plans (traditional safe harbor and QACA plans) are subject to the same plan amendment and additional rules as other qualified plans for the impact of United States v. Windsor, as set forth in Notice 2014-19.

Importantly, the guidance clarifies that a mid-year amendment to comply with the Windsor decision (which is generally effective June 26, 2013) does not impact a plan's safe harbor status. (Presumably, this guidance is intended to cover EACA plans as well, though it does not say so expressly.)

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