

Publications

Comments on Proposed Section 415 Regulations

PUBLISHED

08/01/2006

SERVICES

Groom Law Group filed a comment letter with Treasury and the Service on July 18, 2006 to clarify the treatment of non-resident aliens in U.S. qualified plans. Specifically, the comment letter requests that employers be permitted to treat foreign source compensation earned by non-resident aliens as section 415 compensation.

[415 Regulations Comments FinalDownload](#)