

Publications

# Employee Plans Issue Snapshots Are Worth a Closer Look

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**PUBLISHED**

01/31/2019

**SOURCE**

Journal of Pension Benefits

**SERVICES**

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The latest edition of *Employee Plans News* highlights a number of new “Issue Snapshots” that were posted on the Internal Revenue Service (IRS) website in May 2018. These snapshots cover a wide range of topics: (1) spousal consent period to use an accrued benefit as security for loans, (2) how to change interest crediting rates in a cash balance plan, (3) treatment of 415(c) Dollar Limitations in a Short Limitation Year, (4) treatment of 401(a)(17) compensation limit in a defined contribution plan in a short plan year, (5) borrowing limits for participants with multiple plan loans, (6) qualification requirements for non-electing church plans under Code section 401(a), (7) vesting schedules for matching contributions, and (8) plan forfeitures used for qualified nonelective and qualified matching contributions.

So, a little something for everyone! In the article linked below, we briefly summarize these snapshots, which, with the focus on tax reform, appear to be becoming a more popular avenue for the IRS to provide informal guidance to plan sponsors on areas where the IRS believes additional education and clarification is needed for both IRS auditors and plan sponsors.

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