

Publications

# Final Mortality Table Regulations Sent for OMB Review Signals Potential Effective Date Delay

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**SERVICES**

On August 9, 2017, the U.S. Treasury Department and the Internal Revenue Service sent the final mortality table regulations to the Office of Management and Budget for review. The regulations were reclassified as “economically significant”, making them subject to additional review processes under Executive Order 12866 (and potentially the “2 for 1” regulation rule and “net incremental cost of zero” provisions under Executive Order 13771). The period needed for the OMB review casts doubts on whether the regulation will become effective in 2018. Please see the attached memo for further information.