

Publications

IRS Issues Final Regulations to Allow Mid-Year Elimination of Safe Harbor Nonelective Contributions

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PUBLISHED

01/29/2014

SOURCE

Taxes - The Tax Magazine

SERVICES

On November 15, 2013, the IRS issued final regulations to allow mid-year elimination of safe harbor nonelective contributions. These regulations have been in proposed form since May 2009, and provide much needed flexibility for employers adopting safe harbor plans -allowing mid-year suspension or elimination of safe harbor nonelective contributions. The history of this provision, along with a look at the final rules, and the changes from the proposed rules, are set forth in the article below.

[IRS Final Safe Harbor RegulationsDownload](#)