

**Publications**

# IRS Issues Proposed Regulations on Permissible Normal Retirement Ages for Governmental Plans

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The IRS has issued proposed regulations on the definition of normal retirement age for qualified governmental retirement plans. The new regulations in large part adopt many of the approaches that commenters for the public plan community have called for, most notably allowing normal retirement age to be based on years of service at any age and a number of other safe harbors. Accordingly, the regulations seem likely to be looked on by many public plans favorably. Please see the attached memo for further information.

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