

**Publications**

# IRS Rules Could Limit QSERPs

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The IRS recently proposed regulations that could limit the ability of companies to utilize so-called QSERPs. After providing some background on QSERPs below, we describe the impact of the proposed rules. The IRS's new rules are included in regulations primarily addressing nondiscrimination testing relief for closed plans. 81 Fed. Reg. 4976 (Jan. 29, 2016). Please see the attached memo for further information.

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