

Publications

IRS Withdraws Proposed Regulations that Could Have Limited QSERPs

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PUBLISHED

04/19/2016

SERVICES

Employers & Sponsors

The IRS recently released Announcement 2016-16, which withdraws certain provisions from the IRS proposed regulations issued on January 29, 2016 (“Proposed Regulations”) that would have placed new limits on the ability to provide special benefit formulas to a limited number of highly compensated employees. As a result, the current nondiscrimination testing rules allowing the use of certain special benefit formulas (e.g., qualified supplemental employee retirement plans or “QSERPs”) continue to be available for use by qualified retirement plan sponsors.

Please see the attached memo for further information.

[IRS Withdraws Proposed Regulations that Could Have Limited QSERPsDownload](#)