

Publications

Overview of Final Section 409A Rules

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SERVICES

On April 10th, IRS and Treasury released a 400-page package containing final regulations interpreting the rules of Code section 409A. The regulations finalize rules contained in the October 2005 proposed regulations on the scope of section 409A, as well as the rules for deferral elections and distributions under plans subject to section 409A. The final regulations are responsive to many of the comments filed on the proposed rules, but do not vary substantially from the overall structure and content of the proposal. Attached is a brief overview of the final regulations and the action steps that employers will need to take by the end of 2007 to ensure compliance with section 409A. Also attached is a more complete summary of the final regulations.

[View the Brief Overview](#)

[View the Action Steps](#)

[View Summary](#)