

**Publications**

# Tax Reform – What Changes May the New Year Bring for Qualified Plans?

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The new year brings changes to the Internal Revenue Code (the Code), the likes of which have not been seen since the Code was revamped in 1986. These changes include reducing business and individual tax rates, eliminating many deductions and other tax incentives, overhauling the international tax rules, and for the employee benefits community, some changes to tax-qualified retirement plans.

We first look at the qualified plan provisions in the House and Senate bills, and then review the changes picked up with the Conference report and in the final bill.

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