

**Publications**

# Update: Pensions and Nonqualified Deferred Compensation

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**SERVICES**

Significant changes to the rules that apply to nonqualified deferred compensation arrangements have been pending in Congress as part of Enron-related pension legislation and international and corporate tax reform legislation. There has been some activity in recent weeks, so this area is still very much in play. In addition, the Senate Finance Committee has now filed its report and introduced statutory language on its version of Enron-related pension legislation. Here is an update on these recent developments.

[View the Comparison Of Principal House And Senate Nonqualified Deferred Compensation Proposals](#)

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