

Publications

# View from Groom: The Intersection of Sections 457(f) and 409A-Is Guidance Really Imminent?

**ATTORNEYS & PROFESSIONALS**

**Jeffrey W. Kroh**

[jkroh@groom.com](mailto:jkroh@groom.com)

202-861-5428

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For many years, the Treasury Department (“Treasury”) and Internal Revenue Service (“Service”) have indicated their intent to issue guidance under section 457 of the Internal Revenue Code (“Code”) regarding several overlapping concepts that intersect with Code section 409A. In recent months, the Treasury has increased its rhetoric surrounding the imminence of this guidance. We understand this guidance project under Code section 457 is just one of four interlocking pieces of upcoming executive compensation guidance, which will be issued in the form of proposed regulations. Please see the attached article for further information.