



Legal Alert: IRS posts six more “issue snapshots” for retirement plans

May 29, 2018

Since 2016, the Internal Revenue Service Tax Exempt and Government Entities Division (TE/GE) has followed a practice of posting “issue snapshots” – technical summaries of tax issues provided for reference purposes – from time to time on its website. The snapshots are intended to “provide an overview of an issue and are a means for collaborating and sharing knowledge among IRS employees” as well as with practitioners. They sometimes explain new law or guidance, and often include “audit tips” for IRS examiners that can also be useful for practitioners.

The TE/GE Employee Plans Office recently added to its [website](#) six new snapshots addressing qualified retirement plan issues. The following chart indexes all of the outstanding retirement plan snapshots, with the new posts shown in *italics*.

Related People/Contributors

- W. Mark Smith
- Allison E. Wielobob
- SoRelle B. Brown
- Brenna M. Clark
- Adam B. Cohen
- Brittany Edwards-Franklin
- Michael A. Hepburn
- Paul R. Lang
- Carol T. McClarnon
- Deepa S. Menon
- Meredith L. O'Leary
- Vanessa A. Scott
- Ryan M. Session
- Laura A. Taylor
- William J. Walderman

Issue	Date
Qualified Plans	
Church Plans	
Church Plans, Automatic Contribution Arrangements, and the Consolidated Appropriations Act, 2016	April 15, 2016
<i>Qualification Requirements for Non-Electing Church Plans under IRC Section 401(a)</i>	<i>May 18, 2018</i>
Contributions	
Consequences to a Participant Who Makes Excess Deferrals to a 401(k) Plan	September 26, 2016
401(k) Plan Catch-up Contribution Eligibility	February 22, 2017
401(k) Automatic Contribution Arrangements - General Annual Participant Notice	March 10, 2017
<i>Treatment of 415(c) Dollar Limitations in a Short Limitation Year</i>	<i>May 18, 2018</i>
<i>Treatment of 401(a)(17) Limitation in Defined Contribution Plan in a Short Plan Year</i>	<i>May 18, 2018</i>
Distributions	
Hardship Distributions from 401(k) Plans	September 22, 2016
Loans	
<i>Borrowing Limits for Participants with Multiple Plan Loans</i>	<i>May 18, 2018</i>
Nondiscrimination	
Mid Year Changes to Safe Harbor Plans or Safe Harbor Notices	August 1, 2016
Notice Requirement for a Safe Harbor 401(k) or 401(m) Plan	August 1, 2016
Identifying Highly Compensated Employees in an Initial or Short Plan Year	April 21, 2017
Treatment of Otherwise Excludable Employees for Coverage and ADP Testing	April 21, 2017
Compensation Definition in Safe Harbor 401(k) Plans	May 31, 2017
Vesting	

Change to Plan Vesting Schedules	September 22, 2016
Partial Termination of Plan	May 18, 2017
Improper Forfeiture by Defined Benefit Plans	June 20, 2017
Vesting Schedules for Matching Contributions	May 18, 2018
Plan Forfeitures Used for Qualified Nonelective and Qualified Matching Contributions	May 18, 2018
Other	
Investments in Collectibles in Individually-Directed Qualified Plan Accounts	April 6, 2017
Definitely Determinable Benefits	April 7, 2017
Section 403(b) Programs	
Written Plan Document Requirement for 403(b) Plans	April 15, 2016
403(b) Universal Availability Requirement	December 19, 2016
403(b) Plan – Plan Aggregation in Determining Compliance with IRC Section 415(c)	August 23, 2017
Section 457 Plans	
IRC Section 457(b) Eligible Deferred Compensation Plan – Written Plan Requirement	August 23, 2017
IRA/SEP/SIMPLE	
Expansion of Rollover Options Includes Savings Incentive Match Plan for Employees (SIMPLE) IRA Plans	April 15, 2016

If you have any questions about this legal alert, please feel free to contact any of the attorneys listed under 'Related People/Contributors' or the Eversheds Sutherland attorney with whom you regularly work