

## **2013 Cumulative List of Changes in Plan Qualification Requirements**

Notice 2013-84

### **I. PURPOSE**

This notice contains the 2013 Cumulative List of Changes in Plan Qualification Requirements (2013 Cumulative List) described in section 4 of Rev. Proc. 2007-44, 2007-2 C.B. 54. The 2013 Cumulative List is to be used by plan sponsors and practitioners submitting determination letter applications for plans during the period beginning February 1, 2014 and ending January 31, 2015.

Plans using this Cumulative List will primarily be single employer individually designed defined contribution plans and single employer individually designed defined benefit plans that are in Cycle D and multiemployer plans as described in § 414(f). Generally an individually designed plan is in Cycle D if the last digit of the employer identification number of the plan sponsor is 4 or 9.

The list of changes in section IV of this notice does not extend the deadline by which a plan must be amended to comply with any statutory, regulatory, or guidance changes. The general deadline for timely adoption of an interim or discretionary amendment can be found in section 5.05 of Rev. Proc. 2007-44.

### **II. BACKGROUND**

Rev. Proc. 2007-44 sets forth procedures for issuing opinion, advisory, and determination letters and describes the five-year remedial amendment cycle for individually designed plans and the six-year remedial amendment cycle for pre-approved plans. In addition, section 5.05 of Rev. Proc. 2007-44 provides the deadline for timely adoption of an interim amendment or discretionary amendment.

Under section 4 of Rev. Proc. 2007-44, the Internal Revenue Service (the Service) announced its intention to annually publish a Cumulative List to identify statutory, regulatory, and guidance changes that must be taken into account in submissions by plan sponsors to the Service requesting opinion, advisory, and determination letters whose submission period begins on February 1st following issuance of the Cumulative List.

In Notice 2012-76, 2012-52 I.R.B. 775, the Service published the 2012 Cumulative List of Changes in Plan Qualification Requirements (2012 Cumulative List).<sup>1</sup>

### III. APPLICATION OF 2013 CUMULATIVE LIST

This notice is being issued in conjunction with the determination letter program for individually designed plans eligible for Cycle D. In accordance with Rev. Proc. 2007-44, the Service will start accepting determination letter applications for Cycle D individually designed plans beginning on February 1, 2014. The 12-month submission period for Cycle D plans will end on January 31, 2015.

The 2013 Cumulative List, set forth in section IV of this notice, informs plan sponsors of issues the Service has specifically identified for review in determining whether a plan filing in Cycle D has been properly updated. Specifically, the 2013 Cumulative List reflects law changes under the Pension Protection Act of 2006 (PPA '06), Pub. L. 109-280; the U.S. Troop Readiness, Veterans' Care, Katrina Recovery and Iraq Accountability Appropriations Act, 2007, Pub. L. 110-28; the Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART Act), Pub. L. 110-245; the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA), Pub. L. 110-458; the Small Business Jobs Act of 2010 (SBJA), Pub. L. 111-240; the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010 (PRA 2010), Pub. L. No. 111-192; the Moving Ahead for Progress in the 21<sup>st</sup> Century Act (MAP-21), Pub. L. 112-141; and the American Taxpayer Relief Act of 2012 (ATRA), P.L. 112-240.

Except as provided below, the Service will not consider in its review of any determination letter application for the submission period that begins February 1, 2014, any:

- (1) guidance issued after October 1, 2013;
- (2) statutes enacted after October 1, 2013;
- (3) qualification requirements first effective in 2015 or later; or
- (4) statutory provisions that are first effective in 2014, for which there is no guidance identified in this notice.

However, in order to be qualified, a plan must comply with all relevant qualification requirements, not just those on the 2013 Cumulative List.

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<sup>1</sup> For previous cumulative lists, see Notice 2011-97, 2011-52 I.R.B. 923; Notice 2010-90, 2010-52 I.R.B. 909; Notice 2009-98, 2009-52 I.R.B. 974; Notice 2008-108, 2008-2 C.B. 1275; Notice 2007-94, 2007-2 C.B. 1179; Notice 2007-3, 2007-1 C.B. 255; Notice 2005-101, 2005-2 C.B. 1219; and Notice 2004-84, 2004-2 C.B. 1030 for the 2011, 2010, 2009, 2008, 2007, 2006, 2005, and 2004 Cumulative Lists, respectively.

The Service's review of a determination letter application filed in the Cycle D submission period will not consider the 2010 final hybrid plan regulations (other than with respect to § 411(a)(13)(A)) unless the plan has been amended to satisfy those regulations. For this purpose, the Service will only consider those provisions of the regulations that are effective for plan years beginning on or after January 1, 2011.

The 2013 Cumulative List includes the following guidance issued after October 1, 2013:

Final regulations under § 401(k) and § 401(m) provide guidance on permitted mid-year reductions or suspensions of safe harbor nonelective contributions in certain circumstances for amendments adopted after May 18, 2009 and revise the requirements for permitted mid-year reductions or suspensions of safe harbor matching contributions for plan years beginning on or after January 1, 2015. (78 Fed. Reg. 68735).

Notice 2013-74, which will appear in I.R.B. 2013-52, provides guidance under new § 402A(c)(4)(E) of the Internal Revenue Code (the Code), as added by § 902 of ATRA, relating to the expansion of rollovers from § 401(k) plans, § 403(b) plans, and governmental § 457(b) plans to designated Roth accounts in the same plan ("in-plan Roth rollovers"). Section 402A(c)(4)(E) provides for in-plan Roth rollovers of otherwise nondistributable amounts. This notice also provides guidance that applies to all in-plan Roth rollovers under § 402A(c)(4).

With respect to matters addressed by proposed regulations identified in the footnotes of section IV of this notice, the Service's review of the plan will be based on a reasonable interpretation of the statute, existing final regulations, or other published guidance. For this purpose, compliance with proposed regulations will be treated as meeting that standard. However, a determination letter cannot be relied on with respect to whether the plan complies with the proposed regulations.

Terminating plans must include all law changes in effect at the time of termination. See section 8 of Rev. Proc. 2007-44 regarding plan termination.

#### IV. 2013 CUMULATIVE LIST OF CHANGES IN PLAN QUALIFICATION REQUIREMENTS

The following list consists of statutory provisions and associated guidance which reflect changes to plan qualification requirements. Miscellaneous guidance is also provided. The Service has identified below plan qualification requirements that differ from those that were on the 2012 or earlier Cumulative Lists as "(New)."

Items from the 2008 Cumulative List have been deleted from the 2013 Cumulative List. Thus, the 2013 Cumulative List contains the plan qualification requirements in the 2009, 2010, 2011 and 2012 Cumulative Lists, as well as additional 2013 plan qualification requirements. The deletions have been made to enhance the utility of the cumulative list, by removing items that would have been previously reviewed in the case of a plan that was submitted during the initial Cycle D submission period (February 1, 2009 – January 31, 2010). However, if a plan has not been previously reviewed for items on earlier cumulative lists, the items from the earlier cumulative lists must be taken into account. These items can be found in Notice 2008-108, 2008-2 C.B. 1275.

1. 401(a):

- Notice 2008-98, 2008-2 C.B. 1080, provides that the Service and Treasury intend to amend the normal retirement age regulations to change the effective date for governmental plans to plan years beginning on or after January 1, 2011. (2009 C. L.)
- Notice 2009-86, 2009-46 I.R.B. 629, provides that the Service and Treasury intend to amend the normal retirement age regulations to change the effective date for governmental plans to plan years beginning on or after January 1, 2013. (2010 C. L.)
- Rev. Rul. 2011-1, 2011-2 I.R.B. 251, revises the generally applicable rules for group trusts and, if certain requirements are met, permits the participation in group trusts of custodial accounts under § 403(b)(7), retirement income accounts under § 403(b)(9), and governmental retiree benefit plans under § 401(a)(24). This revenue ruling also modifies the transition relief provided in Rev. Rul. 2008-40. (2011 C. L.)
- Notice 2012-6, 2012-3 I.R.B. 293, extends and expands the transition relief provided under Rev. Rul. 2011-1 for certain group trusts, certain retirement trusts that qualify under the Puerto Rico Internal Revenue Code that participate in group trusts, and certain qualified retirement plans that benefit Puerto Rico residents. The notice also provides additional time for governmental retiree benefit plans described in § 401(a)(24) to be amended to satisfy the applicable requirements of Rev. Rul. 2011-1. (2012 C. L.)
- Notice 2012-29, 2012-18 I.R.B. 872, provides that the Service and Treasury intend to modify the normal retirement age regulations to clarify that governmental plans that do not provide for in-service distributions before age 62 do not need to have a definition of normal retirement age and to modify the age-50 safe harbor rule for qualified public safety employees. The notice also provides that the

Service and Treasury intend to amend the normal retirement age regulations to extend the effective date for governmental plans to annuity starting dates that occur in plan years beginning on or after the later of (1) January 1, 2015 or (2) the close of the first regular legislative session of the legislative body with the authority to amend the plan that begins on or after the date that is 3 months after the final regulations are published in the Federal Register. (2012 C. L.)

- United States v. Windsor, 570 U.S. \_\_\_\_, 133 S. Ct. 2675 (2013). The Supreme Court found that Section 3 of the Defense of Marriage Act (DOMA), which provides that in determining the meaning of any Act of Congress, or of any ruling, regulation, or interpretation of the various administrative bureaus and agencies of the United States, the word 'marriage' means only a legal union between one man and one woman as husband and wife, and the word 'spouse' refers only to a person of the opposite sex who is a husband or a wife, is unconstitutional because it violates the principles of equal protection. (New)
- Revenue Ruling 2013-17, 2013-38 I.R.B. 201, provides that for Federal tax purposes, the terms "spouse," "husband and wife," "husband," and "wife" include an individual married to a person of the same sex if the individuals are lawfully married under state law, and the term "marriage" includes such a marriage between individuals of the same sex and the Service adopts a general rule recognizing a marriage of same-sex individuals that was validly entered into in a state whose laws authorize the marriage of two individuals of the same sex even if the married couple is domiciled in a state that does not recognize the validity of same-sex marriages. (New)

2. 401(a)(9):

- Pursuant to PPA '06 § 823, final regulations under § 401(a)(9) were published on September 8, 2009, which permit a governmental plan to comply with the required minimum distribution rules of § 401(a)(9) by using a reasonable and good faith interpretation of the statute. (2009 C. L.)
- WRERA § 201(a) added § 401(a)(9)(H) which provides a suspension of the required minimum distribution rules for 2009 applicable to defined contribution plans. (2010 C. L.)
  - Notice 2009-82, 2009-41 I.R.B. 491, provides guidance relating to the suspension of the required minimum distribution rules for 2009 applicable to defined contribution plans. (2010 C. L.)

3. 401(a)(22):
  - Notice 2011-19, 2011-11 I.R.B. 550, provides that the terms readily tradable on an established securities market and readily tradable on an established market mean employer securities that are readily tradable on an established securities market within the meaning of § 1.401(a)(35)-1(f)(5) for purposes of § 401(a)(22). Notice 2011-19 is effective for plan years that begin on or after January 1, 2012, except for certain plans that have a delayed effective date. (2011 C. L.)
  
4. 401(a)(28)(C):
  - Notice 2011-19 provides that the terms readily tradable on an established securities market and readily tradable on an established market mean employer securities that are readily tradable on an established securities market within the meaning of § 1.401(a)(35)-1(f)(5) for purposes of § 401(a)(28)(C). Notice 2011-19 is effective for plan years that begin on or after January 1, 2012, except for certain plans that have a delayed effective date. (2011 C. L.)
  
5. 401(a)(35):
  - WRERA § 109(a) amended the definition of one-participant retirement plan under § 401(a)(35)(E)(iv). (2009 C. L.)
  
  - Notice 2009-97, 2009-52 I.R.B. 972, extends the deadline to amend for § 401(a)(35) to the last day of the first plan year that begins on or after January 1, 2010. (2010 C. L.)
  
  - Final regulations under § 401(a)(35) were published on May 19, 2010. (2010 C. L.)
  
  - Notice 2013-17, 2013-20 I.R.B. 1082, provides relief from anti-cutback rules for an amendment to an ESOP to eliminate all in-service distribution options previously used to satisfy the diversification requirements of § 401(a)(28)(B)(i). (New)
  
6. 401(a)(37):
  - HEART Act § 104(a) added § 401(a)(37) with respect to benefits payable on the death of a plan participant while performing qualified military service. (2010 C. L.)
  
  - Notice 2010-15, 2010-6 I.R.B. 390, provides guidance regarding HEART Act § 104(a). (2010 C. L.)

7. 401(k) & 401(m):<sup>2</sup>
- HEART Act § 107(a) extends the applicability of the qualified reservist distribution to individuals ordered or called to active duty after December 31, 2007. (2009 C. L.)
  - Notice 2010-15 provides guidance regarding HEART Act § 107. (2010 C. L.)
  - Final regulations under § 401(k) with respect to qualified automatic contribution arrangements were published on February 24, 2009. (2009 C. L.)
  - Rev. Rul. 2009-30, 2009-39 I.R.B. 391, provides information with respect to automatic contribution increases under automatic contribution arrangements. (2009 C. L.)
  - Notice 2009-65, 2009-39 I.R.B. 413, provides sample amendments that plan sponsors can use to add automatic contribution features to their plans. (2009 C. L.)
  - Final regulations under § 401(m) with respect to qualified automatic contribution arrangements were published on February 24, 2009. (2009 C. L.)
  - Final regulations provide guidance on permitted mid-year reductions or suspensions of safe harbor nonelective contributions in certain circumstances for amendments adopted after May 18, 2009 and revise the requirements for permitted mid-year reductions or suspensions of safe harbor matching contributions for plan years beginning on or after January 1, 2015 were published on November 15, 2013. (New)
8. 402(c)(11):
- WRERA § 108(f) requires that plans provide for nonspouse beneficiary rollovers under § 402(c)(11), effective for plan years beginning after December 31, 2009. (2009 C. L.)
9. 402(f):
- Notice 2009-68, 2009-39 I.R.B. 423, provides two safe harbor explanations that may be provided to recipients of eligible rollover distributions from an employer to satisfy § 402(f). (2009 C. L.)

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<sup>2</sup> Proposed amendments to the regulations under § 401(k) and § 401(m) were published on May 18, 2009 (74 Fed. Reg. 23134) and may be relied upon for periods prior to the issuance of final regulations.

- WRERA § 108(f)(2) amended § 402(f)(2)(A) with respect to the definition of eligible rollover distribution. (2009 C. L.)
10. 402(g)(2):
- WRERA § 109(b)(3) amended § 402(g)(2)(A)(ii) to eliminate the distribution of gap period earnings with excess deferrals. (2009 C. L.)
11. 402A:
- SBJA § 2112 added § 402A(c)(4) which permits rollovers of otherwise distributable amounts from a plan account other than a designated Roth account to the plan's designated Roth account. (2010 C. L.)
    - Notice 2010-84, 2010-51 I.R.B. 872, provides guidance regarding § 402A(c)(4). (2010 C. L.)
  - Notice 2013-74 provides guidance under new § 402A(c)(4)(E) relating to the expansion of rollovers from § 401(k) plans, § 403(b) plans, and governmental § 457(b) plans to designated Roth accounts in the same plan ("in-plan Roth rollovers"). Section 402A(c)(4)(E) provides for in-plan Roth rollovers of otherwise nondistributable amounts. This notice also provides guidance that applies to all in-plan Roth rollovers under § 402A(c)(4). (New)
12. 409:
- Notice 2011-19 provides that the terms readily tradable on an established securities market and readily tradable on an established market mean employer securities that are readily tradable on an established securities market within the meaning of § 1.401(a)(35)-1(f)(5) for purposes of § 409(h)(1)(B) and § 409(l). Notice 2011-19 is effective for plan years that begin on or after January 1, 2012, except for certain plans that have a delayed effective date. (2011 C. L.)
13. 411(a):
- Rev. Rul. 2012-4, 2012-8 I.R.B. 386, describes whether a qualified defined benefit pension plan that accepts a direct rollover of an eligible rollover distribution from a qualified defined contribution plan maintained by the same employer satisfies §§ 411 and 415 in a case in which the defined benefit plan provides an annuity resulting from the direct rollover. (2012 C. L.)
14. 411(a)(13):
- WRERA § 107(b)(2) amended § 411(a)(13)(A). (2009 C. L.)

- Notice 2009-97 extends the deadline for amending cash balance and other applicable defined benefit plans, within the meaning of § 411(a)(13)(C), to meet the requirements of § 411(a)(13) (other than § 411(a)(13)(A)) to the last day of the first plan year that begins on or after January 1, 2010. (2010 C. L.)
  - Final Regulations under § 411(a)(13) were published on October 19, 2010.<sup>3</sup> (2010 C. L.)
  - Notice 2010-77, 2010-51 I.R.B. 851, extends the deadline for amending cash balance and other applicable defined benefit plans, within the meaning of § 411(a)(13)(C), to meet the requirements of § 411(a)(13) (other than § 411(a)(13)(A)) to the last day of the first plan year that begins on or after January 1, 2011. (2010 C. L.)
  - Notice 2011-85, 2011-44 I.R.B. 605, extends the deadline for adopting an interim or discretionary amendment under § 411(a)(13) (other than § 411(a)(13)(A)). (2011 C. L.)
  - Notice 2012-61, 2012-42 I.R.B. 479, provides that certain provisions in the 2010 final hybrid plan regulations will not be effective for plan years beginning before January 1, 2014. (2012 C. L.)
15. 411(b)(1):<sup>4</sup>
- Proposed regulations under § 411(b)(1) were published on October 19, 2010 (75 Fed. Reg. 64197) with respect to a variable interest crediting rate that potentially can be negative in any given year. (2010 C. L.)
16. 411(b)(5):
- WRERA § 107(b)(1) amended § 411(b)(5). (2009 C. L.)
  - Notice 2009-97 extends the deadline for amending cash balance and other applicable defined benefit plans, within the meaning of § 411(a)(13)(C), to meet the requirements of § 411(b)(5) to the last day of the first plan year that begins on or after January 1, 2010. (2010 C. L.)
  - Final Regulations under § 411(b)(5) were published on October 19, 2010.<sup>5</sup> (2010 C. L.)

<sup>3</sup> Proposed regulations under § 411(a)(13) were published on October 19, 2010 (75 Fed. Reg. 64197) and may be relied upon until final regulations are issued.

<sup>4</sup> Proposed regulations under § 411(b)(1) were published on June 18, 2008 (73 Fed. Reg. 34665) with respect to the application of the accrual rule where plan benefits are determined on the basis of the greater of two or more separate formulas.

- Notice 2010-77 extends the deadline for amending cash balance and other applicable defined benefit plans, within the meaning of § 411(a)(13)(C), to meet the requirements of § 411(b)(5) to the last day of the first plan year that begins on or after January 1, 2011. (2010 C. L.)
- Notice 2011-85 announces that the Treasury Department and the Service intend to amend the 2010 final hybrid plan regulations to postpone the effective/applicability date of § 1.411(b)(5)-1(d)(1)(iii), (d)(1)(vi), and (d)(6)(i) to plan years that begin on or after a date to be specified in those regulations that is not earlier than January 1, 2013. This notice also extends the deadline for adopting an interim or discretionary amendment under § 411(b)(5). (2011 C. L.)
- Notice 2012-61 provides that certain provisions in the 2010 final hybrid plan regulations will not be effective for plan years beginning before January 1, 2014. (2012 C. L.)

17. 411(d)(6):

- Final Regulations under § 411(d)(6), which provide an additional limited exception to the anti-cutback rules to a plan sponsor who is a debtor in a bankruptcy proceeding, were published on November 8, 2012 (77 Fed. Reg. 66915). (2012 C. L.)
- Notice 2013-17 provides relief from anti-cutback rules for an amendment to an ESOP to eliminate all in-service distribution options previously used to satisfy the diversification requirements of § 401(a)(28)(B)(i). (New)

18. 414(u):

- HEART Act § 104(b) amended § 414(u) by adding § 414(u)(9) regarding how a plan may provide benefit accruals for a person who dies or becomes disabled while performing qualified military service. (2010 C. L.)
- Notice 2010-15 provides guidance regarding HEART Act § 104(b). (2010 C. L.)
- HEART Act § 105(b)(1) added § 414(u)(12) with respect to the treatment of differential wage payments during the period a person, while on active duty, is performing service in the uniformed services. (2010 C. L.)

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<sup>5</sup> Proposed regulations under § 411(b)(5) also were published on October 19, 2010 (75 Fed. Reg. 64197) and may be relied upon until final regulations are issued.

- Notice 2010-15 provides guidance regarding HEART Act § 105(b)(1). (2010 C. L.)
19. 414(w):
- WRERA § 109(b)(4), (5), and (6) amended § 414(w)(3), (5), and (6), respectively. (2009 C. L.)
  - Final regulations under § 414(w) with respect to eligible automatic contribution arrangements were published on February 24, 2009. (2009 C. L.)
  - Rev. Rul. 2009-30 provides information with respect to automatic contribution increases under automatic contribution arrangements. (2009 C. L.)
  - Notice 2009-65 provides sample amendments that plan sponsors can use to add automatic contribution features to their plans. (2009 C. L.)
20. 414(x):
- PPA '06 § 903(a) added § 414(x) with respect to special rules for eligible combined plans that consist of a defined benefit plan and a qualified cash or deferred arrangement. (2010 C. L.)
21. 415:
- WRERA § 103(a) changed the deadline to adopt PFEA amendments from the end of the 2008 plan year to the end of the 2009 plan year. (2009 C. L.)
  - WRERA § 103(b)(2)(B)(i) amended § 415(b)(2)(E)(v) to change the mortality table to the applicable mortality table within the meaning of § 417(e)(3)(B). (2009 C. L.)
  - Rev. Rul. 2012-4 describes whether a qualified defined benefit pension plan that accepts a direct rollover of an eligible rollover distribution from a qualified defined contribution plan maintained by the same employer satisfies §§ 411 and 415 in a case in which the defined benefit plan provides an annuity resulting from the direct rollover. (2012 C. L.)
22. 417:
- Rev. Rul. 2012-3, 2012-6 I.R.B. 383, describes how the qualified joint and survivor annuity (“QJSA”) and the qualified preretirement survivor annuity (“QPSA”) rules, described in §§ 401(a)(11) and 417, apply when a deferred annuity contract is purchased under a profit sharing plan. (2012 C. L.)

23. 420:
- MAP-21 §§ 40241 and 40242 amend § 420 to extend the provisions relating to transfers of excess pension assets to retiree health accounts and to expand those provisions to allow transfers to retiree group term life insurance accounts. (2012 C. L.)
24. 431(b)(8):
- PRA 2010 § 211(a)(2) added § 431(b)(8), which provides two special funding rules available to multiemployer plans. (2011 C. L.)
  - Notice 2010-83, 2010-51 I.R.B. 862, provides guidance with respect to the special funding rules under § 431(b)(8). (2011 C. L.)
25. 432:
- WRERA § 204 provides a temporary delay of designation of multiemployer plans in endangered or critical status. (2009 C. L.)
  - Notice 2009-31, 2009-16 I.R.B. 856, as modified by Notice 2009-42, 2009-20 I.R.B. 1011, provides election and notice procedures for multiemployer plans under WRERA § 204. (2009 C. L.)
  - Rev. Proc. 2009-43, 2009-40 I.R.B. 460, provides procedures with respect to the revocation of elections by multiemployer plans to freeze funded status under WRERA § 204. (2009 C. L.)
  - WRERA § 205 provides a temporary extension of the funding improvement or rehabilitation periods for multiemployer plans in endangered or critical status for 2008 or 2009. (2009 C. L.)
  - Notice 2009-31, as modified by Notice 2009-42, provides election and notice procedures for multiemployer plans under WRERA § 205. (2009 C. L.)
26. 436:
- Section 1.436-1 provides guidance on the application of § 436, which provides a series of limitations on the accrual and payment of benefits under underfunded single employer defined benefit plans. (2012 C. L.)
  - Notice 2011-3, 2011-2 I.R.B. 263, provides guidance on the special rules relating to the relaxation of § 436 rules that were included in

the funding relief for single employer defined benefit pension plans under PRA 2010. (2012 C. L.)

- Notice 2011-96, 2011-52 I.R.B. 915, provides a sample plan amendment that plan sponsors may adopt to satisfy § 436 regarding limitations on the accrual and payment of benefits. The notice also extends both the deadline to amend a plan to satisfy § 436 and the period during which such an amendment is eligible for relief from the anti-cutback requirements of § 411(d)(6). (2012 C. L.)
- Notice 2012-70, 2012-51 I.R.B. 712, extends the deadline, as set forth in Notice 2011-96, to amend a defined benefit plan to satisfy the requirements of § 436 and provides associated relief from the requirements of § 411(d)(6). (2011 C. L.)
- Notice 2013-11, 2013-11 I.R.B. 610, provides guidance on the 25-year average segment rates that are applied to adjust the otherwise applicable 24-month average segment rates that are used to compute the minimum contribution requirements for single-employer defined benefit plans under § 430 of the Code and § 303 of the Employee Retirement Income Security Act of 1974 (ERISA), as amended by MAP-21, for plan years beginning in 2013. (New)

27. Miscellaneous:

- Rev. Rul. 2009-31, 2009-39 I.R.B. 395, provides guidance with respect to annual paid time off contributions. (2009 C. L.)
- Rev. Rul. 2009-32, 2009-39 I.R.B. 398, provides guidance with respect to paid time off contributions at termination of employment. (2009 C. L.)

The following guidance contains sample or model amendments: Notice 2009-65 (automatic contribution features); Notice 2009-82 (suspension of the minimum distribution requirement for 2009); Rev. Rul. 2011-1 (group trusts); and Notice 2011-96 (limitations on the accrual and payment of benefits under underfunded single employer defined benefit plans).

## DRAFTING INFORMATION

The principal author of this notice is Kathleen Herrmann of the Employee Plans, Tax Exempt and Government Entities Division. For further information regarding this notice, please contact the Employee Plans taxpayer assistance answering service at 1-877-829-5500 (a toll free number) or e-mail Ms. Herrmann at [RetirementPlanQuestions@irs.gov](mailto:RetirementPlanQuestions@irs.gov).