

ATTENTION  
PLAN  
SPONSORS!

EMPLOYEE PLANS  
COMPLIANCE RESOLUTION  
SYSTEM

# The EPCRS Menu:

What's  
Your Choice?

	Audit CAP	Voluntary Correction	Self- Correction
Cost of Correction			
IRS Fees			\$0
Time Involved			
Result			

**ATTENTION  
PLAN  
SPONSORS!**

**CAN YOU ANSWER  
“YES” TO THESE  
PENSION QUESTIONS?**



Have I amended my plan  
for new laws?



Have I included all  
eligible employees?



Did I use the right definition  
of compensation?



Are plan loans being repaid  
on schedule?



Did I properly limit  
participant contributions?



**IF YOU ANSWERED “NO”  
TO ANY ONE OF THE ABOVE  
QUESTIONS, VISIT  
“CORRECTING PLAN ERRORS”  
FOR INFORMATION ON  
YOUR QUESTION AND OTHERS  
AT [WWW.IRS.GOV/EP](http://WWW.IRS.GOV/EP).**

