

News Flash
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employee plans news

PROTECTING RETIREMENT BENEFITS THROUGH EDUCATING CUSTOMERS

Internal Revenue Service
Tax Exempt and Government
Entities Division

A Publication of Employee Plans

Delay in Effective Date for Regulations Under Section 403(b)

The Internal Revenue Service **announced** today that the general effective date for the **regulations** regarding section 403(b) arrangements that were proposed in 2004 (including the related controlled group regulations under section 414(c)) will be extended.

In order to provide employers, employees, insurance carriers, and mutual funds involved in section 403(b) arrangements a reasonable advance period before the regulations go into effect, the final regulations generally will not be effective earlier than January 1, 2008.

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