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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

Treasury, IRS Issue Funding Guidance for Single-Employer Defined Benefit Plans

The Treasury Department and the Internal Revenue Service issued today [proposed regulations](#) under section 430 of the Internal Revenue Code that provide employers sponsoring single-employer defined benefit plans with guidance regarding the determination of minimum required contributions under the new funding rules enacted as part of the Pension Protection Act of 2006.

The proposed regulations, together with three earlier sets of proposed regulations, enable plan sponsors to determine the contribution requirements that apply to their defined benefit plans under the new funding regime, including the application of the quarterly contribution requirements.

See [Treasury Press Release HP-918](#).

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