

## IRS Expands Self-Correction Program Under EPCRS

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The IRS recently published Rev. Proc. 2019-19, which sets forth the most current consolidated statement of the correction programs under the IRS's Employee Plans Compliance Resolution System ("EPCRS"). Pursuant to the new guidance, which became effective April 19, 2019, eligible plan sponsors may use the self-correction program ("SCP") component of EPCRS to correct certain failures that were previously only correctable under the voluntary correction program ("VCP") or Audit CAP components of EPCRS. Unlike VCP and Audit CAP, SCP does not require any filings or payments to the IRS. The amended SCP now includes procedures for correcting certain plan document failures and for correcting certain participant loan failures (including defaulted plan loans). Rev. Proc. 2019-19 also expands the circumstances under which certain operational failures may be corrected by plan amendment under SCP. [View Rev. Proc. 2019-19. View a summary of the key changes to the SCP component of EPCRS.](#)