

IRS Publishes First Operational Compliance Checklist

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The IRS recently published the first Operational Compliance Checklist (the “**Checklist**”), which lists changes in qualification requirements that became effective during the 2016 and 2017 calendar years. Examples of items listed on the Checklist include, among others:

- mid-year changes to safe harbor 401(k) plans;
- proposed regulations regarding QNECs and QMACs in defined contribution plans;
- final regulations regarding cash balance/hybrid plans; and
- the extension of temporary nondiscrimination relief for closed defined benefit plans.

The Checklist is only available online and will be updated periodically to reflect new legislation and IRS guidance. The Checklist does not, however, include routine, periodic changes such as cost-of-living increases, spot segment rates, and applicable mortality tables, which can instead be found on the IRS’s Recently Published Guidance webpage. [View the Checklist](#)