

IRS Publishes Updated Operational Compliance Checklist 2019

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The IRS recently published an updated Operational Compliance Checklist (the "**Checklist**"), which lists changes in qualification requirements that became effective during the 2016 through 2019 calendar years. Examples of items added to the Checklist for 2019 include, among other things:

- Changes to the hardship distribution rules enacted by the Bipartisan Budget Act of 2018, such as eliminating the requirement to first take out all available plan loans and expanding the types of contributions eligible for distribution
- Proposed regulations enacting certain other changes to the hardship distribution rules, such as eliminating the six-month contribution suspension requirement and expanding the safe harbor list of expenses deemed to constitute an immediate and heavy financial need
- The extension of temporary nondiscrimination relief for closed defined benefit plans

The Checklist is only available online and is 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.](#)