

IRS Releases New Issue Snapshots

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Periodically, the IRS will release guidance that highlights compliance issues that are either common issues found on audits or current concerns of the IRS. The IRS recently issued the following Issue Snapshots highlighting certain compliance issues for retirement and deferred compensation plans:

- IRC Section 457(b) Eligible Deferred Compensation Plan, Written Plan Requirements,
- Application of IRC Section 415(c) When a 403(b) Plan is Aggregated with a Section 401(a) Defined Contribution Plan,
- Church Plans, Automatic Contribution Arrangements, and the Consolidated Appropriations Act, 2016, and
- Preventing the Occurrence of a Nonallocation Year under Section 409(p).

If your company currently sponsors an employee benefit plan that could be impacted by the issues highlighted in these snapshots, these snapshots are a good reminder to make sure your plan is in compliance.

The Issue Snapshots are available [here](#).