

Treasury Department Releases 2026 Agency Rule List for Retirement and Health Plans and Executive Compensation Arrangements

July 21, 2026

RELATED PRACTICES Employee Benefits and Executive Compensation

The Treasury Department released its Agency Rule List, which contains several important retirement, health, and executive compensation initiatives for this year:

Retirement

- Final Regulation Regarding Automatic Enrollment Requirements Under Section 414A (final rule scheduled for July 2026)
- Final Regulation Related to SECURE 2.0 Updates to Required Minimum Distribution Rules (final rule scheduled for July 2026)
- Final Regulation Regarding Long-Term, Part-Time Employee Rules Under Section 401(k) (final rule scheduled for September 2026)
- Final Regulation Regarding the Multiple Employer Plan Unified Plan Rule (final rule scheduled for September 2026)
- Rules Relating to the Use of Electronic Media to Make Participant Elections and Spousal Consents (final rule scheduled for September 2026)
- Final Regulation Regarding Election for Trump Accounts Contribution Pilot Program (final rule scheduled for November 2026)
- Rulemaking for Nondiscrimination Relief for Closed Defined Benefit Plans (re-proposal scheduled for September 2026)
- Guidance on Rules Applicable to IRAs Under Sections 408 and 408A (re-proposal scheduled for November 2026)
- Determination of Target Normal Cost and Funding Target for Single-Employer Defined Benefit Pension Plans (proposed rule scheduled for July 2026)
- Guidance Regarding Rollovers from Qualified Tuition Programs Under Section 529 to ROTH IRAs (proposed rule scheduled for July 2026)
- Guidance Regarding Qualified Student Loan Repayments Under the SECURE 2.0 Act (proposed rule scheduled for July 2026)
- Modification to Section 415(c) Compensation Definition Relating to Back Pay (proposed rule scheduled for July 2026)

- Proposed Regulations for Trump Accounts under Section 530A, including Eligible Investments and Employer Contributions (proposed rules scheduled for July 2026)
- Safe Harbor Rules Relating to Required Distributions, Missing Participants, and Uncashed Checks (proposed rule scheduled for July 2026)
- Regulations on Definition of Section 413(e) Multiple Employer Plan (proposed rule scheduled for September 2026)
- Rulemaking for SECURE Act Nondiscrimination Testing Modifications (proposed rule scheduled for September 2026)
- Rulemaking for the Definition of a Church Plan (proposed rule scheduled for October 2026)
- Guidance Regarding Reporting for Trump Accounts (proposed rule scheduled for December 2026)

Health

- Final Regulation Regarding Application of the Employer Shared Responsibility Provisions to Health Reimbursement Arrangements and Other Account-Based Group Health Plans (final rule scheduled for July 2026)
- Final Regulation Related to Provisions of the No Surprises Act Regarding the Federal Independent Dispute Resolution Process (final action scheduled for July 2026)
- Rulemaking to Amend the Transparency in Coverage Rule (final action scheduled for July 2026)
- Requirements Related to Air Ambulance Services, Agent and Broker Disclosures, and Provider Enforcement (final rule scheduled for September 2026)
- Guidance Regarding Excepted Fertility Benefits (proposed rule scheduled for July 2026)
- Guidance Regarding Tax Treatment of Funded Welfare Benefit Plans (proposed rule scheduled for July 2026)
- Proposed Regulation for Branded Prescription Drug Fee Discounts (proposed rule scheduled for July 2026)
- Requirements Related to Advanced Explanation of Benefits and Other Provisions Under the Consolidated Appropriations Act (proposed rule scheduled for July 2026)
- Requirements Related to the Mental Health Parity and Addiction Equity Act (proposed rule scheduled for November 2026)
- Provider Nondiscrimination Requirements for Group Health Plans and Health Insurance Issuers in the Group and Individual Markets (proposed rule scheduled for December 2026)

Executive Compensation

- Rulemaking Under Section 162(m) of the Code (re-proposal scheduled for July 2026)

The full Treasury Department 2026 Agency Rule List is available [here](#).