



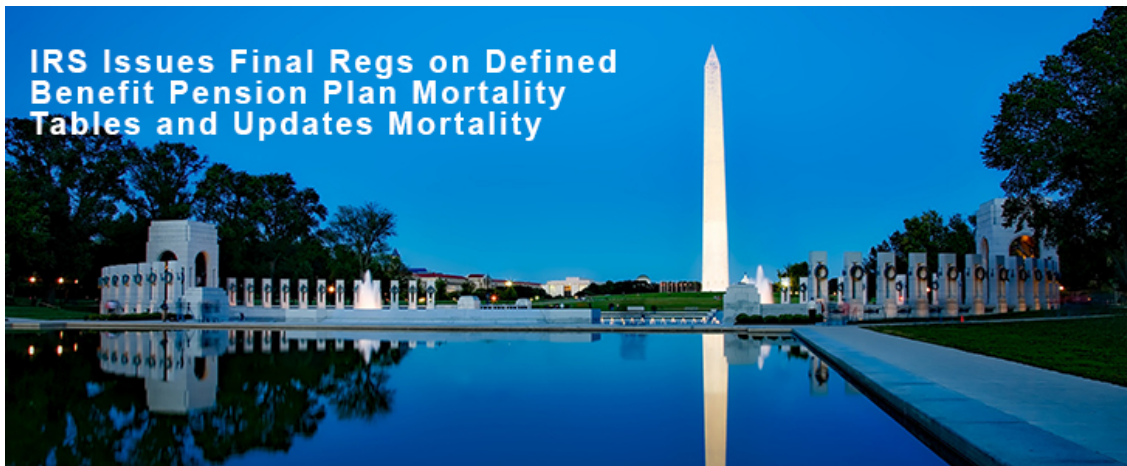
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The IRS has issued final regulations that (i) prescribe the mortality tables to be used for defined benefit pension plans and (ii) update the requirements that a plan sponsor must follow for IRS approval to use mortality tables specific to a plan for minimum funding purposes. The tables reflect longer life expectancies and gauge surviving probability by factors such as age and gender. In Notice 2017-60, the IRS also updated mortality tables for defined benefit pension plans for 2018.

View TD 9826, 10/03/2017, Reg. § 1.430(h)(3)-1, Reg. § 1.430(h)(3)-2, Reg. § 1.431(c)(6)-1

View Notice 2017-60.

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