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In Rev. Proc. 2017-57, the IRS updates the procedures for obtaining approval of a change in the funding method used to determine the minimum required contribution for a defined benefit plan, as set forth under ERISA, to take into account subsequent legislation enacted

since the original procedures issued in Rev. Proc. 2000-41. Rev. Proc. 2017-57 also describes the procedure for obtaining approval to revoke an election relating to interest rates under the minimum funding standards for single-employer defined pension plans rules.

[View Rev. Proc. 2017-57 \(2017\)](#)

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AALU Member

Our mailing address is:

AALU
11921 Freedom Drive
Suite 1100
Reston, VA 20190