

Pension Answer Book, 2016 Edition

Stephen J. Krass

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- IRS further guidance on the application of the Windsor and Obergefell decisions
- New ruling on floor-offset arrangements
- Final regulations on hybrid defined benefit plans
- Self-employed individual's plan contribution deduction
- Updated covered compensation tables
- Suspension of benefits in a multiemployer plan in critical and declining status
- Administration proposals affecting required minimum distributions
- Administration proposal limiting aggregate retirement account accumulations
- And much more



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