



CYPEN & CYPEN
NEWSLETTER
SPECIAL SUPPLEMENT
for
JANUARY 26, 2016

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Stephen H. Cypen, Esq., Editor

Never Forget September 11, 2001

and

Always Remember May 2, 2011

**APPLICABILITY OF NORMAL RETIREMENT AGE
REGULATIONS TO GOVERNMENTAL PENSION
PLANS**

Department of the Treasury, Internal Revenue Service, has released proposed regulations under 401(a) of the Internal Revenue Code. The regulations would provide rules relating to the determination of whether normal retirement age under a governmental plan (within the meaning of section 414(d) of the Internal Revenue Code) that is a pension plan satisfies the requirements of section 401(a), and whether the payment of definitely determinable benefits that commence at the plan's normal retirement age satisfy these requirements. The regulations would affect sponsors and administrators of governmental pension plans, as well as participants in such plans. Comments and requests for a public hearing must be received by IRS within ninety (90) days after publication of the document in the Federal Register. In a future Newsletter, we will address the proposed regulations in more detail. Meanwhile, here is the link, in case you want to attempt to decipher them yourself. <https://s3.amazonaws.com/public-inspection.federalregister.gov/2016-01639.pdf>.