

# FYI<sup>®</sup> Alert

## For Your Information<sup>®</sup>

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## No Change for 2014 SOA Mortality Report in 2016 IRS Mortality Tables

IRS has released [Notice 2015-53](#) on the mortality tables to be used for 2016 valuation date purposes and minimum present values for distributions with annuity starting dates that occur during stability periods beginning in the 2016 calendar year. These tables were developed using the base mortality rates, projection factors and weighting factors specified in the current regulations. The Treasury Department and the IRS are considering comments received about revising the mortality table base, including comments on the Society of Actuaries (SOA) RP-2014 Mortality Report, and expect to issue proposed regulations revising the base mortality rates and projection factors. However, to give time for notice and comment on the proposed regulations, the new regulations will not apply until 2017.

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