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IRS Proposes Revised Mortality Tables for 2018

The IRS released [proposed regulations](#) on applicable mortality tables used by single-employer ERISA defined benefit plans to determine minimum funding requirements. The revised tables will also form the basis for the unisex tables used for minimum and maximum benefits under IRC 417(e) and 415. The proposed rules generally adopt the RP-2014 study basis, with new tables first applying to plan year 2018. Static projections are still permitted, as are combined annuitant/nonannuitant (small plan) versions of the tables. Updated rules for substitute (plan specific) mortality are also proposed, incorporating partial credibility for plans with less than fully credible experience. There is a 90-day IRS comment period and a scheduled April 13, 2017 public hearing.

Watch for additional details in an upcoming issue of *For Your Information*.

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