

# FYI<sup>®</sup> Alert

## For Your Information<sup>®</sup>

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## IRS Releases 2019 Mortality Tables for ERISA Plans

In [Notice 2018-02](#), IRS has released updated mortality tables that defined benefit plans will use for minimum funding, maximum benefits, and minimum lump sums beginning in 2019. IRS had finalized regulations in October that generally used the Society of Actuaries' RP-2014 study basis for years beginning after 2017. In October, the SOA released their [MP-2017 report](#). IRS has now adopted the factors in that update for the 2019 applicable mortality rates, using the same methodology as in 2018 (with MP-2016) and the same "2006" RP-2014 base tables. This should reduce 2019 valuation present values (if not using a plan-specific table) and lump sum factors (as well as factors for other accelerated forms) consistent with the changes shown in the MP-2017 report.

We provided commentary on the implications of the final regulations in our [October 10, 2017](#) *For Your Information*.

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