

#### NEWS & INSIGHTS

#### **PUBLICATIONS**

# Employment & Employee Benefits Developments (Pension Plans)

### 2012 Year-End Reminders for Pension Plan Sponsors

#### December 10, 2012

Over the past year, the Departments of Labor and Treasury, as well as the Internal Revenue Service, have issued a variety of statutory and regulatory provisions with which tax-qualified pension, profit-sharing, 401(k) and 403(b) plans must comply. In this issue of the Schulte Roth & Zabel *Employment & Employee Benefits Developments* newsletter, we provide an overview of these provisions so that employers and other plan sponsors can continue to assess the effects that these changes will have on financial and administrative planning to ensure their plans maintain compliance.

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