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Employment & Employee Benefits Developments — Fall 2013

2013 Year-End Action Items for Pension Plan Sponsors

November 27, 2013

This issue of SRZ's *Employment & Employee Benefits Developments* newsletter provides a list of action items that employers and other sponsors of qualified retirement plans should be considering before 2013 comes to an end. These items — concerning retirement plan dollar limits, DOMA, various fee and participant disclosures, Cycle C determination filings and ongoing plan maintenance — are designed to help employers and other plan sponsors ensure their plans maintain compliance with statutory and regulatory provisions that the Internal Revenue Service and Departments of Labor and Treasury have issued over the past year.

Related People



**Mark
Brossman**

Partner
New York



**Ronald
Richman**

Partner
New York



**Susan
Niver**

Special Counsel
New York

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