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Insight: IRS Expands Missing Participant Guidance for 403(b) Plans

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Many sponsors of qualified plans have concerns about how to comply with certain IRS requirements involving payments to participants and beneficiaries who cannot be found or are not responsive (missing participants). Missing participants most often come to the attention of the plan administrator when communications are returned to the sender as undeliverable with no known forwarding address. Missing participants present significant challenges for plan sponsors seeking to maintain compliance with applicable law and governing plan documents. In this article, special counsel Susan Bernstein explains the latest guidance from the IRS regarding the steps that administrators of qualified employee benefit plans can take to show that they have diligently tried to track down missing or unresponsive members.

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