

**MEMO# 4779**

May 12, 1993

## **IRS PROPOSES AMENDMENTS TO MINIMUM COVERAGE AND OTHER NONDISCRIMINATION REGULATIONS**

May 12, 1993 TO: PENSION COMMITTEE NO. 17-93 RE: IRS PROPOSES AMENDMENTS TO  
MINIMUM COVERAGE AND OTHER NONDISCRIMINATION REGULATIONS

Attached is a copy of proposed amendments to final IRS regulations under the Internal Revenue Code section 401(l) permitted disparity rules, the section 410(b) minimum coverage requirements, and the section 414(s) definition of compensation. The proposed regulations under section 401(l) would implement the primary insurance amount (PIA) offset safe harbor described in Notice 92-32. (See Institute Memorandum to Pension Committee No. 23-92, dated July 2, 1992.) The final regulations under section 410(b) would be amended to coordinate the determination of employee benefit percentages with the determination of accrual rates under the January 1993 proposed regulations under section 401(a)(4). (See Institute Memorandum to Pension Committee No. 4-93, dated January 28, 1993.) We will keep you informed of developments. Kathy D. Ireland Associate Counsel - Pension Attachment

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