



# TaxNewsFlash

## United States

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### **Notice 2018-02: Updated mortality improvement rates, tables for defined benefit pension plans (for 2019)**

The IRS today released an advance version of Notice 2018-02 that specifies updated mortality improvement rates and static mortality tables to be used for defined benefit pension plans under section 430(h)(3)(A) and under provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The updated mortality improvement rates and static tables, issued pursuant to the regulations under section 430(h)(3)(A), apply for purposes of calculating the funding target and other items for valuation dates occurring during calendar year 2019.

**Notice 2018-02** [PDF 88 KB] also includes a modified unisex version of the mortality tables for use in determining minimum present value under section 417(e)(3) and under ERISA provisions for distributions with annuity starting dates that occur during stability periods beginning in the 2019 calendar year.

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