



# TaxNewsFlash

## United States

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### **IRS release: New tax law, no changes to pension plan cost-of-living adjustments for 2018**

The IRS today announced that the new tax law (Pub. L. No. 115-97) does not affect the tax year 2018 dollar limitations for retirement plans, as previously announced in October 2017.

Notice 2017-64 provided the dollar limitations for qualified retirement plans for tax year 2018. Read [TaxNewsFlash-United States](#)

Today's IRS release—[IR-2018-19](#)—notes that because the new tax law made no changes to the section of the tax law limiting benefits and contributions for retirement plans, the qualified retirement plan limitations for tax year 2018 as previously announced in October 2017 remain unchanged.

The IRS release further notes that while the new tax law included changes concerning how cost-of-living adjustments are made with respect to contribution limits for IRAs, as well as the income thresholds related to IRAs and the saver's credit, the amounts for 2018 also remain unchanged.

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