



TaxNewsFlash

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Notice 2022-31: Defined benefit pension plans sponsored by newspapers, alternative minimum funding standards

The IRS today released an advance version of Notice 2022-31 providing guidance about legislative changes made by the “American Rescue Plan Act of 2021” to the election of alternative minimum funding standards under section 430(m) for a defined benefit pension plan that is a community newspaper plan or any other plan that is sponsored by an eligible newspaper plan sponsor. Read [TaxNewsFlash](#)

[Notice 2022-31](#) [PDF 180 KB] modifies guidance provided in Notice 2020-60 (that is, the guidance regarding the election to apply the alternative minimum funding standards of section 430(m)).

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