



AMERICAN BENEFITS COUNCIL

Benefits Briefing Webinar: Hybrid Pension Plan Regulations

Wednesday, December 3, 2:00-3:00 p.m. ET

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The American Benefits Council will host a **Benefits Briefing webinar** on **Wednesday, December 3 at 2 p.m. Eastern Time**, to discuss the final hybrid pension plan regulations issued by the U.S. Treasury Department and Internal Revenue Service (IRS) on September 18. See the Council's [September 18 Benefits Byte story](#) for details and a brief summary of the issuance.

Lynn Dudley, *senior vice president, global retirement and compensation policy*, and **Jan Jacobson**, *senior counsel, retirement policy*, will moderate the webinar. They will be joined by:

- **J. Mark Iwry**, *Senior Advisor to the U.S. Treasury Secretary and Deputy Assistant Secretary for Retirement and Health Policy*
- **[Kent Mason](#)**, *Partner, Davis & Harman LLP*

We will take questions from webinar participants throughout the session and attempt to answer as many as possible. Members are encouraged to [submit questions for the webinar in advance](#).

A recording of this session will be available by request.

NOTE: Participation in Council webinars may be used toward continuing education/renewal requirements for many professional accreditation programs, but only by means of self-certification. Descriptions of past programs are available by [clicking here](#). Please retain your registration confirmation for your verification records.

Background:

As we reported in a [September 18 Benefits Byte story](#), the U.S. Treasury Department and IRS has released long-awaited [final rules addressing market rate of return for hybrid retirement plans](#) (i.e., plans, such as cash balance plans and pension equity

plans, that are defined benefit plans, but are structured in certain ways like defined contribution plans) under the Pension Protection Act of 2006 (PPA). These final regulations provide guidance on certain issues that were not covered by the [final regulations](#) issued in October 2010.

The final rules generally apply to plan years that begin on or after January 1, 2016, though the portions of the rules that merely clarify the 2010 final rules apply to plan years that begin on or after January 1, 2011, in accordance with the effective date rules of the 2010 final rules. Along with these final regulations, IRS also issued [proposed transitional amendments](#) for hybrid plans that are not in compliance with the final rules.

For questions related to registration – If you have colleagues at your organization who would like to participate in this session, but do not regularly receive Council materials, please contact [Deanna Johnson](#), director, membership, or [Sondra Williams](#), membership services coordinator, at (202) 289-6700.

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