

## IRS Confirms Ability To Rely On Proposed Hardship Regulations

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The IRS has updated its Operational Compliance List that highlights changes to retirement plans. The updated list affirms the ability of plan sponsors to rely on proposed 401(k) hardship regulations until the IRS finalizes the regulations. For example, the proposed regulations permit you to waive the six-month suspension requirement for hardship withdrawals taken during the second half of 2018. The IRS Operational Compliance List may be found [here](#).

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