

## IRS No Longer Prohibits Pension Plans From Offering Certain Lump-Sum Window Programs

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In IRS Notice 2019-18, the IRS announced that it no longer intends to issue regulations that prohibit pension plans from offering to retirees who have already begun annuity payments the choice to receive the value of the remaining annuity payments in a lump-sum. The IRS will no longer oppose employers that offer this choice but will continue to monitor the practice and any corresponding plan amendments for compliance with plan qualification requirements. The Notice may be found [here](#).

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