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### 02.19.2018 [Congress Eases Restrictions on Hardship Withdrawals](#)

By Kenneth A. (Ken) Mason

Buried in Sections 41113 and 41114 of the recent Bipartisan Budget Act of 2018 are provisions designed to facilitate hardship withdrawals from 401(k) and 403(b) plans. Because these provisions take effect for plan years beginning after December 31, 2018, sponsors of these plans will want to consider whether to broaden their hardship withdrawal provisions – or even *add* such provisions.

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### 01.29.2018 [Tax Cuts and Jobs Act – New Rules for Retirement Plans and IRAs](#)

By Robert A. Browning

Although the main feature of the Tax Cuts and Jobs Act is a significant reduction in the corporate federal income tax rate, the Act also makes a number of significant changes to the rules governing employer-sponsored retirement plans and individual retirement accounts. From plan loans to hardship withdrawals and Roth recharacterizations, employers should make sure that they understand how these new rules might affect them.

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