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**04.06.2015**

### [IRS Eases Correction Rules for Missed Elective Deferrals](#)

By Kenneth A. (Ken) Mason

The IRS has just given sponsors of 401(k) and 403(b) plans a number of additional options for correcting a failure to honor an employee's election to defer a portion of his or her pay. These new options, as announced in Revenue Procedure 2015-28, will be particularly helpful to sponsors of plans that provide for automatic enrollment (including those with an automatic escalation feature).

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