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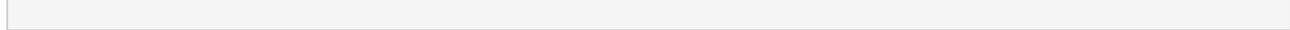
Renowned pension expert Stephen J. Krass provides rigorous updates that regularly re-establish this remarkable volume as the definitive work of its kind. No matter what type of defined benefit, defined contribution or combo plan you're working with, *The 2016 Pension Answer Book* will give you the up-to-date, reliable answers you need.

The 2016 Pension Answer Book has been fully updated to reflect the changes made by the Revenue Rulings, Revenue Procedures, Notices, Announcements, and Private Letter Rulings issued by IRS, Opinion Letters and Interpretive Bulletins issued by DOL, final and proposed regulations issued by both IRS and DOL, and important case decisions. Additionally, it includes updated guidance and discussions on:

- IRS further guidance on the application of the *Windsor and Obergefell* decisions
- New ruling on floor-offset arrangements
- Final regulations on hybrid defined benefit plans
- Self-employed individual's plan contribution deduction
- Updated covered compensation tables
- Suspension of benefits in a multiemployer plan in critical and declining status
- Administration proposals affecting required minimum distributions
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