



PENSION ISSUES

Alert No. 2019-PEB-5

November 8, 2019

IRS Proposed Rule on Updated Life Expectancy and Distribution Tables to Determine Minimum Required Distributions

The Department of the Treasury and the IRS have proposed [regulations](#) based upon their recent review of currently available mortality data and determination that the tables should be updated to reflect current life expectancies. Persons calculating required minimum distributions under the proposed regulations would use the updated Uniform Lifetime Table that reflects the longer life expectancies based upon mortality rates for 2021.

A comment period is open for 60 days for written or electronic [submission](#), until January 7, 2020. A public hearing will take place on January 23, 2020, and an outline of topics must be submitted prior to the hearing by January 7, 2020.

If you have any questions regarding this *Academy Alert*, please contact Philip Maguire, pension policy analyst (maguire@actuary.org; 202-785-7868).

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