

News

# Combined Pre-Approved Plan Program Is Here

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The Internal Revenue Service (“IRS”) has been talking about consolidating its various preapproved plan programs into a single platform, taking the best of the various options, to develop a more comprehensive and consistent program. Well, newly issued Revenue Procedure 2023-37 does just that, and is a welcomed development for pre-approved plan providers of defined contribution (“DC”) plans, defined benefit (DB) plans, and 403(b) plans.

In this *Journal of Pension Benefits* article, “Combined Pre-Approved Plan Program Is Here,” Groom principal [Elizabeth Thomas Dold](#) covers the consolidation of pre-approved plan programs by the IRS and how the changes may effect plan sponsors and providers.

To read the article, [click here](#).