

News

Winters Makes SECURE 2.0 Wishlist with Tax Notes

ATTORNEYS & PROFESSIONALS

Brigen Winters

bwinters@groom.com

202-861-6618

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Groom principal and chair of the firm's [Policy group](#), [Brigen Winters](#), was featured by *Tax Notes* in their article, "A Look Ahead: A 2024 Wish List for SECURE 2.0 Guidance," where he outlined current issues with SECURE 2.0, notably the hardship provision and the provision allowing employers to provide matching contributions within a tax-qualified retirement plan based on their employees' qualified student loan payments.

Regarding the student loan matching contribution provision, *Tax Notes* reported that, according to Winters, "his clients have questions about the impact of the catch-up contribution limit, the determination over which types of loans are covered, the election process, and the model amendment language."

Tax Notes also reported that Winters "highlighted the need for finalizing the recently issued long-term part-time employee proposed regulations (REG-104194-23), which address the application of the relevant SECURE 2.0 provisions."

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