



GAC alert

IRS Issues 25-Year Average Segment Rates

The Internal Revenue Service has issued [Notice 2013-11](#) with the 25-year average segment rates to be applied to adjust the otherwise applicable 24-month average segment rates under Section 430 for plan years beginning in 2013. The segment rates to be used for minimum funding and benefit restriction purposes for plan years beginning in 2013 are 4.94%, 6.15%, and 6.76%.