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Torrillo & Associates

Benefit Plan Audit Specialists

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IRS Updates Mortality Improvement Rates and Static Mortality Tables for 2022



In [Notice 2020-85](#), the IRS specifies updated mortality improvement rates and static mortality tables to be used for defined benefit pension plans. These updated mortality improvement rates and static tables apply for

purposes of calculating the funding target and other items for valuation dates occurring during the 2022 calendar year.

This notice also includes a modified unisex version of the mortality tables for use in determining minimum present value under § 417(e)(3) of the Code and section 205(g)(3) of ERISA for distributions with annuity starting dates that occur during stability periods beginning in the 2022 calendar year.

MORTALITY IMPROVEMENT RATES FOR 2022

The mortality improvement rates for valuation dates occurring during 2022 are the mortality improvement rates in the [Mortality Improvement Scale MP-2020 Report](#) (issued by the Retirement Plans Experience Committee (RPEC) of the Society of Actuaries and available at <https://www.soa.org/globalassets/assets/files/resources/experience-studies/2020/mortality-improvement-scale-mp-2020.pdf>).

STATIC MORTALITY TABLES FOR 2022

The static mortality tables that apply under § 430(h)(3)(A) for valuation dates occurring during 2022 are [set forth in the appendix to the notice](#). The mortality rates in these tables have been developed from the methodology and base mortality rates set forth in § 1.430(h)(3)-1(c) and (d) using the mortality improvement rates specified in the notice.

The static mortality table that applies under § 417(e)(3) for distributions with annuity starting dates occurring during stability periods beginning in 2022 is also set forth in the



appendix to the notice in the column labeled “Unisex.” The mortality rates in this table are derived from the mortality tables specified under § 430(h)(3)(A) for 2022 in accordance with the procedures set forth in Rev. Rul. 2007-67.



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Who We Are

Torrillo & Associates, LLC specializes in employee benefit plan audits including 401k audits, 403b audits, pension plan audits, and other retirement plan audits. We are licensed in 10 states including Pennsylvania, New Jersey, Delaware, New York and Florida. We are also able to practice in additional states that have passed firm mobility.

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