



September 28, 2018

IRS Retirement Plan Correction Program to Go Paperless

The IRS will begin accepting applications and payments under its Voluntary Correction Program (VCP) online through the www.pay.gov website beginning on January 1, 2019. Plan sponsors will continue to be permitted to file VCP submissions in paper form during a transition period ending April 1, 2019, at which point all VCP submissions will need to be made through the www.pay.gov website. VCP is an IRS program that allows plan sponsors to correct failures involving a qualified plan (including 401(k) plans and pension plans) or a 403(b) plan with IRS approval.

The changes were announced in [Revenue Procedure 2018-52](#), which supersedes Revenue Procedure 2016-51. Revenue Procedure 2018-52 also incorporates changes to VCP user fees made since Revenue Procedure 2016-51 was issued, which we described in our prior [blog post](#), and provides certain other minor updates.