

What is the IRS Section for Non-Qualified Deferred Payments?

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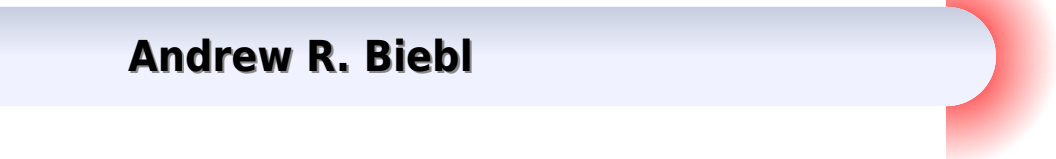
The IRS section governing Non-Qualified Deferred Compensation (NQDC) plans is Section 409A of the Internal Revenue Code

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Section 409A sets out the rules and requirements for NQDC plans, including the timing of deferrals, distribution events, and penalties for non-compliance

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