



TaxNewsFlash

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Notice 2025-40: Mortality tables for defined benefit pension plans (2026)

The IRS today released [Notice 2025-40](#) that specifies updated static mortality tables to be used for qualified retirement plans that are defined benefit pension plans under section 430(h)(3)(A) and under provisions of the Employee Retirement Income Security Act of 1974 (ERISA). These updated static mortality tables apply for purposes of calculating the funding target and other items for valuation dates occurring during the 2026 calendar year.

Notice 2025-40 also includes a modified unisex version of the mortality tables for use in determining minimum present value under section 417(e)(3) and section 205(g)(3) of ERISA for distributions with annuity starting dates that occur during stability periods beginning in the 2026 calendar year.

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