



TaxNewsFlash

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Notice 2026-48: Intent to issue proposed regulations under section 6433 providing guidance on Saver's Match contributions

The IRS today released [Notice 2026-48](#), announcing that the Treasury Department and IRS intend to issue proposed regulations under section 6433 providing guidance on Saver's Match contributions.

Section 6433, which was added by section 103 of the "SECURE 2.0 Act of 2022," enacted on December 29, 2022, as Division T of the Consolidated Appropriations Act, 2023, Pub. L. 117-328, allows certain low- and moderate-income individuals who make qualified retirement savings contributions to applicable retirement savings vehicles to receive matching contributions of up to \$1,000 ("Saver's Match contributions"), for tax years beginning after December 31, 2026.

As explained in the related IRS release—[IR-2026-89](#) (August 7, 2026)—Notice 2026-48 describes anticipated Saver's Match contribution rules and requests comments from the public for forthcoming proposed regulations by October 5, 2026.

Notice 2026-48 also begins the implementation of President Trump's Executive Order 14403, [Promoting Retirement-Savings Access for American Workers by Establishing TrumpIRA.gov](#) (issued April 30, 2026), which aims to increase public awareness of Saver's Match contributions and help taxpayers participate in eligible retirement savings vehicles that provide low-cost, diversified, and index-based investment options.

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