

VCP Fees Effective January 1, 2017

The following general fees apply to single submissions involving qualified retirement plans established under IRC 401(a) or IRC 403(b). For VCP submissions made on or after January 1, 2017, refer to Rev. Proc. 2017-4, Appendix A.08 to determine specific fee amounts and for additional information on special definitions and conditions. You can also find the current fees on the IRS website at <https://www.irs.gov/retirement-plans/voluntary-correction-program-fees>.

Number of Plan Participants (Generally as listed on the most recently filed Form 5500)	VCP Fee
20 or fewer	\$500
21-50	\$750
51-100	\$1,500
101-1,000	\$5,000
1,001-10,000	\$10,000
more than 10,000	\$15,000

Higher fees may apply where the submission involves egregious failures. Reduced fees may apply in certain circumstances:

- Failures only involving late adoption of interim amendments
- Other nonamender failures submitted within 1 year of expiration of the extended remedial amendment period
- Late adoption of amendments required to obtain determination letter
- Certain loan failures
- Operational failures involving required minimum distributions
- Submissions for SEPs, SARSEPs and SIMPLE IRAs
- Orphan plans
- Minor modification of a previously issues compliance statement