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Notice 2022-33: Extended deadline of December 31, 2025, for amending retirement plans or IRAs

The IRS today released an advance version of Notice 2022-33 that extends the deadline for amending a qualified retirement plan or individual retirement arrangement (IRA) to reflect certain provisions of the “Setting Every Community Up for Retirement Enhancement Act of 2019” (SECURE Act), of the “Bipartisan American Miners Act of 2019,” and of the “Coronavirus Aid, Relief, and Economic Security Act” (CARES Act).

With [Notice 2022-33](#) [PDF 143 KB], the extended amendment deadline is December 31, 2025, for:

- A qualified retirement plan or section 403(b) plan (including an applicable collectively bargained plan) that is not a governmental plan or
- An IRA

Later deadlines apply with respect to governmental retirement plans (including governmental plans under section 457(b)).

Notice 2022-33 further provides that for an amendment made to reflect provisions of the SECURE Act, the period during which the amendment is eligible, if applicable, for relief from the anti-cutback requirements of section 411(d)(6) or of provisions of the Employee Retirement Income Security Act of 1974 (ERISA) is extended to the applicable extended plan amendment deadline.

Today’s notice modifies Notice 2020-68 and Notice 2020-86.

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