



# TaxNewsFlash

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## Notice 2022-62: Required amendments list (2022) for qualified retirement plans and 403(b) plans

The IRS today released an advance version of Notice 2022-62 providing the “2022 required amendments list”—in general, a list of statutory and administrative changes in requirements that are first effective during the plan year in which the list is published.

### Background

The required amendments list is divided into two parts.

- Part A covers changes in requirements that generally would require an amendment to most plans or to most plans of the type affected by the change.
- Part B includes changes in requirements that the Treasury Department and IRS anticipate will not require amendments to most plans but might require an amendment because of an unusual plan provision in a particular plan.

The required amendments list applies to both: (1) individually designed plans qualified under section 401(a); and (2) individually designed plans that satisfy the requirements of section 403(b).

### 2022 required amendments list

There are no entries listing changes in qualification requirements on the 2022 required amendments list in [Notice 2022-62](#) [PDF 153 KB]

In general, the last day of the remedial amendment period and the plan amendment deadline is December 31, 2024.

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