

Code Section 436 Amendments Due By December 31 for Calendar Year Plans

October 5, 2012

As a reminder, December 31, 2012, is the deadline for plan sponsors to amend calendar year defined benefit pension plans to comply with Section 436 of the Internal Revenue Code. The deadline to amend for Section 436 had been December 31, 2011, but it was extended last year through IRS Notice 2011-96.