

IRS Extends Certain Amendment Deadlines Under the SECURE Act, CARES Act, and Miners Act

September 28, 2022

The IRS recently issued Notice 2022-33 (the "**Notice**") providing extensions to the amendment deadlines for certain provisions of the SECURE Act, the CARES Act, and the Bipartisan American Miners Act of 2019 (the "**Miners Act**"). Pursuant to the Notice, non-governmental qualified plans and 403(b) plans now have until December 31, 2025, to be amended for:

- The SECURE Act;
- The waiver of 2020 required minimum distributions under the CARES Act; and
- The Miners Act (which allowed pension plans to permit in-service distributions at age 59½).

Notably, the extensions under the Notice do not apply to other provisions of the CARES Act, including coronavirus-related distributions and loan relief. Accordingly, pending further guidance, amendments for all other CARES Act provisions remain due by the end of first plan year beginning on or after January 1, 2022.

In all cases, plans must be operated as if the amendment applied as of its original effective date.

A copy of the Notice is available [here](#).