

IRS Provides Additional Extension of Temporary Relief from Physical Presence Requirement for Certain Retirement Plan Consents

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In June 2020, we reported [here](#) regarding the temporary relief from the physical presence requirements for certain participant and beneficiary elections under qualified retirement plans provided in IRS Notice 2020-42 (the "**Prior Notice**"). As we also discussed in our prior blog posts [here](#) and [here](#), the IRS provided two extensions of the temporary relief provided in the Prior Notice during the COVID-19 pandemic. In light of the continuing COVID-19 pandemic, the IRS recently issued Notice 2022-27 (the "**2022 Notice**") to provide an additional extension of this temporary relief for six months, through December 31, 2022. The 2022 Notice extends temporary relief, under terms identical to those provided in the Prior Notice, from the "physical presence" requirement for any participant election required to be witnessed either by (i) a notary public of a state that permits remote electronic notarization, or (ii) a plan representative. Importantly, the 2022 Notice states that the extension of the temporary relief is not expected to continue beyond 2022.

The 2022 Notice is available [here](#).