Plan Amendment Deadline Extended for Defined Benefit Plans

December 7, 2010

The deadline for defined benefit plans to adopt interim or discretionary plan amendments to comply with certain requirements under the Pension Protection Act and subsequent guidance is extended to the last day of the first plan year that begins on or after January 1, 2011. The extension applies to the following requirements: (1) funding-based limits on benefits and benefit accruals, applicable to single-employer defined benefit plans and (2) with respect to cash balance and certain other defined benefit plans, (a) 100% vesting of employer-derived benefits upon completion of three years of service and (b) compliance with special rules regarding the prohibition on ceasing benefit accruals or reducing accrual rates based on age. Notice 2010-77 can be found here.

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