

## Practice Tip: Retirement Plans

---

October 16, 2018

---

---

As we enter the last quarter of 2018, plan sponsors should ensure that all required plan amendments will be made to their tax-qualified retirement plans by the applicable deadlines and that the plan administrator is prepared for any changes in administrative procedures that will be required as of January 1, 2019. As a practical matter, plans should be amended for any applicable changes as soon as practicable to conform the plan document (and its summary plan description) to match the plan's administration.