SECURE Acts' Amendment Deadline for 457(b) Non-Governmental Plans is December 31, 2025

December 2, 2025

RELATED PRACTICES Employee Benefits and Executive Compensation

Non-governmental, tax-exempt employers that sponsor 457(b) plans are required to make amendments to comply with the SECURE 2.0 Act of 2022 (including the SECURE Act of 2019) no later than December 31, 2025. As we previously reported here, such amendments include increases in the age for determining the required beginning date for required minimum distributions, an increase in the small benefit distribution limit, if applicable, and changes to the required distribution rules for distributions made to designated beneficiaries. Plan sponsors should coordinate with their counsel and outside service providers to ensure that their plan documents are amended in accordance with this deadline.

© 2026 Haynes and Boone, LLP