

Publications

IRS Guidance on Initial and Recurring 403(b) Remedial Amendment Periods

ATTORNEYS & PROFESSIONALS

Kim Boberg

kboberg@groom.com

202-861-2606

PUBLISHED

10/22/2019

SERVICES

- [Retirement Programs](#)

[Employers & Sponsors](#)

- [Plan Services & Providers](#)

[Retirement Services](#)

In the PLANSPONSOR article linked below, Groom Attorneys provide an extensive explanation of the IRS' new guidance on 403(b) plan remedial amendment periods. Since the finalization of the updated 403(b) regulations in 2009 introduced a written plan document requirement for 403(b) plans generally effective for 2010, the IRS has been gradually issuing guidance on the timing requirements for adopting and amending 403(b) plans.

[**IRS Guidance on Initial and Recurring 403\(b\) Remedial Amendment Periods**](#)[**Download**](#)