

**Publications**

# Plan Amendment Deadline for SECURE and CARES Amendments

**ATTORNEYS & PROFESSIONALS**

**Elizabeth Thomas Dold**

[edold@groom.com](mailto:edold@groom.com)

202-861-5406

**David Levine**

[dlevine@groom.com](mailto:dlevine@groom.com)

202-861-5436

**PUBLISHED**

11/01/2022

**SOURCE**

TAXES – The Tax Magazine

**SERVICES**

Employers & Sponsors

- Retirement Programs
- Fiduciary & Plan Governance

Retirement Services

- Plan Services & Providers

With year-end amendments fast approaching, the Internal Revenue Service (“IRS”) provided much needed relief from the end of the 2022 Plan Year deadline for Setting Every Community Up for Retirement Enhancement Act of 2019 (“SECURE Act”) amendments (and one Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) amendment). Specifically, the IRS issued Notice 2022-33 on August 3, 2022, which provides an extension to the amendment deadlines for certain provisions of the SECURE Act, the Bipartisan American Miners Act of 2019 (“Miners Act”), and the CARES Act.

This *TAXES – The Tax Magazine* article by Groom principals [Elizabeth Dold](#) and [David Levine](#) contains a summary of the key SECURE, Miners, and CARES Act amendments, in chart format, for both defined benefit and defined contribution plans, along with a look at the amendment deadlines that apply to these provisions.

To read the article, [click here](#).