

# IRS PUBLISHES A VERY SHORT 2021 REQUIRED AMENDMENTS LIST FOR INDIVIDUALLY DESIGNED PLANS

*Hodgson Russ Employee Benefits Newsletter*  
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For plan sponsors continuing to maintain individually designed plan documents – both qualified retirement plan documents and 403(b) plan documents - the IRS provides an annual Required Amendments List or RA List that generally identifies statutory and administrative changes in plan requirements that are first effective during the plan year in which the list is published. The 2021 RA list is very short. The RA List does not identify any required changes that are relevant to single employer plans such as 401(k) plans or defined benefit pension plans. The only required change listed in the 2021 RA List is a change related to a special financial assistance program for financially troubled multiemployer pension plans that was enacted by the American Rescue Plan Act of 2021. The general plan amendment deadline items listed on the RA List generally will be December 31, 2023, unless noted otherwise.

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