

## IRS Extends Physical Presence Requirement Relief to Retirement Plans

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As we previously reported in 2020, the IRS granted temporary relief from the physical presence requirement under regulations governing participant elections and spousal consents for certain retirement plans. Generally, those rules require that certain participant elections and spousal consents be witnessed by a notary public or retirement plan representative. However, under the relief guidance, so long as certain requirements are met, such in-person witnessing is not required.

In Notice 2021-40, the IRS extended this relief for 12 months through June 30, 2022. Based on the IRS's request for comments and considering current technological capabilities and their ease of access, it may be that this relief becomes permanent. If you have any questions regarding this relief, please reach out to any member of our Employee Benefits Group.

### **Attorneys**

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### **Practice Areas**

Employee Benefits and  
Executive Compensation  
Retirement Plans