



SpencerFane®

Beth Miller Details Extended IRS Retirement Plan Amendment Deadlines in BenefitsPRO

Spencer Fane attorney [Beth Miller](#) authored the article [Retirement Plan Amendment Deadlines Extended Past 2026 for Certain Provisions](#), recently published by *BenefitsPRO*.

In the article, which was originally a firm [blog post](#), Beth highlights that the IRS has extended certain deadlines for retirement plan amendments related to recent federal retirement legislation. She explains that while most required updates are still due by the end of 2026, select provisions have been granted additional time for compliance. The guidance gives plan sponsors more flexibility in implementing certain distribution and contribution rule changes. However, employers must still comply with other required timelines and carefully consider amendment strategies.

“Taking into consideration the potential anti-cutback relief limitations, as well as efficiencies in updating plan documents, plan sponsors whose amendment deadline is otherwise the end of 2026 should consider whether it is best to go ahead and include these RMD and Roth catch-up changes as part of their pending plan amendments,” Beth wrote.

At Spencer Fane, Beth is a member of the Employee Benefits team. She helps clients by identifying practical solutions to a wide variety of legal matters in the areas of employer-sponsored retirement plans, executive compensation, fiduciary obligations, and advisory services.

Read Beth’s full article [here](#).