

Plan Type	Provision	Original Amendment Adoption Deadline	Revised Amendment Adoption Deadline
Nongovernmental Qualified Retirement Plan (not collectively bargained)	Miners Act §104 – Minimum Age for Pension Plan In-Service Distributions	Last day of the first plan year beginning on or after January 1, 2022. (December 31, 2022, for calendar year plans).	December 31, 2025.
	CARES Act §2203(a) – Waiver of Required Minimum Distributions for 2020	Last day of the first plan year beginning on or after January 1, 2022. (December 31, 2022, for calendar year plans).	December 31, 2025.
	SECURE Act	Last day of the first plan year beginning on or after January 1, 2022. (December 31, 2022, for calendar year plans).	December 31, 2025.
Nongovernmental Qualified Retirement Plan (collectively bargained)	Miners Act §104 – Minimum Age for Pension Plan In-Service Distributions	Last day of the first plan year beginning on or after January 1, 2024. (December 31, 2024, for calendar year plans).	December 31, 2025.
	CARES Act §2203(a) – Waiver of Required Minimum Distributions for 2020	Last day of the first plan year beginning on or after January 1, 2022. (December 31, 2022, for calendar year plans).	December 31, 2025.
	SECURE Act	Last day of the first plan year beginning on or after January 1, 2024. (December 31, 2024, for calendar year plans).	December 31, 2025.
Governmental Qualified Retirement Plans	Miners Act §104 – Minimum Age for Pension Plan In-Service Distributions	Last day of the first plan year beginning on or after January 1, 2024. (December 31, 2024, for calendar year plans).	90 days after the close of the third regular legislative session of the legislative body with the authority to amend the plan that begins after December 31, 2023.
	CARES Act §2203(a) – Waiver of Required Minimum Distributions for 2020	Last day of the first plan year beginning on or after January 1, 2024. (December 31, 2022, for calendar year plans).	90 days after the close of the third regular legislative session of the legislative body with the authority to amend the plan that begins after December 31, 2023.
	SECURE Act	Last day of the first plan year beginning on or after January 1, 2024. (December 31, 2024, for calendar year plans).	90 days after the close of the third regular legislative session of the legislative body with the authority to amend the plan that begins after December 31, 2023.
Governmental 457(b) Plan	Miners Act §104 – Amounts may be Made Available to Participants at Age 59½	Last day of the first plan year beginning on or after January 1, 2024, (December 31, 2024, for calendar year plans), or, if applicable, the first day of the first plan year beginning more than 180 days after the date of notification by the Secretary	90 days after the close of the third regular legislative session of the legislative body with the authority to amend the plan that begins after December 31, 2023, or, if applicable, the first day of the first plan year beginning more than 180 days after the date of notification by the Secretary that

		that the plan was administered in a manner inconsistent with Code §457(b).	the plan was administered in a manner inconsistent with Code §457(b).
	CARES Act §2203(a) – Waiver of Required Minimum Distributions for 20202	Last day of the first plan year beginning on or after January 1, 2024. (December 31, 2024, for calendar year plans).	90 days after the close of the third regular legislative session of the legislative body with the authority to amend the plan that begins after December 31, 2023, or, if applicable, the first day of the first plan year beginning more than 180 days after the date of notification by the Secretary that the plan was administered in a manner inconsistent with Code §457(b).
	SECURE Act	Last day of the first plan year beginning on or after January 1, 2024. (December 31, 2024, for calendar year plans) or, if applicable, the first day of the first plan year beginning more than 180 days after the date of notification by the Secretary that the plan was administered in a manner inconsistent with Code §457(b).	90 days after the close of the third regular legislative session of the legislative body with the authority to amend the plan that begins after December 31, 2023, or, if applicable, if applicable, the first day of the first plan year beginning more than 180 days after the date of notification by the Secretary that the plan was administered in a manner inconsistent with Code §457(b).
403(b) Plan Not Maintained by a Public School	Miners Act §104 – Minimum Age for Pension Plan In-Service Distributions	N/A	N/A
	CARES Act §2203(a) – Waiver of Required Minimum Distributions for 20202	Last day of the first plan year beginning on or after January 1, 2022. (December 31, 2022, for calendar year plans).	December 31, 2025.
	SECURE Act	Last day of the first plan year beginning on or after January 1, 2022. (December 31, 2022, for calendar year plans).	December 31, 2025.
403(b) Plan Maintained by a Public School	Miners Act §104 – Minimum Age for Pension Plan In-Service Distributions	N/A	N/A
	CARES Act §2203(a) – Waiver of Required Minimum Distributions for 20202	Last day of the first plan year beginning on or after January 1, 2024. (December 31, 2024, for calendar year plans).	90 days after the close of the third regular legislative session of the legislative body with the authority to amend the plan that begins after December 31, 2023.
	SECURE Act	Last day of the first plan year beginning on or after January 1, 2024. (December 31, 2024, for calendar year plans).	90 days after the close of the third regular legislative session of the legislative body with the authority to amend the plan that begins after December 31, 2023.
IRAs	Miners Act §104 – Minimum Age for Pension Plan In-Service Distributions	N/A	N/A

	CARES Act §2203(a) – Waiver of Required Minimum Distributions for 2020	December 31, 2022.	December 31, 2025.
	SECURE Act	December 31, 2022.	December 31, 2025.