

In The News

Employee Benefit Plan Review Publishes Mary Samsa's Retirement Plan and HR Compliance Analysis

February 14, 2020

Employee Benefit Plan Review published an article by Mary Samsa analyzing retirement plans and human resources compliance. Samsa summarized the various guidance issued by governmental agencies in the past 24 months in the article featured in *Employee Benefit Plan Review's* February 2020 issue.

“Individually designed retirement plans under Section 403(b) of the Internal Revenue Code of 1986, as amended (the “Code”) are required to be amended and restated no later than March 31, 2020, in accordance with IRS Revenue Procedure 2017-18.1 As background, Code Section 403(b) plans were relatively ignored by both the Internal Revenue Service (“IRS”) and the Department of Labor (“DOL”) until January 1, 2010 when the IRS implemented the written plan document requirement and other governing regulations and the DOL implemented new annual reporting and disclosure requirements (primarily Form 5500).”

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