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General Deadline to Amend for SECURE 2.0 and Other Legislative Changes Approaches

The deadline to amend most retirement plans for SECURE 1.0, CARES Act, SECURE 2.0 is December 31, 2026. However, nongovernmental 457(b) plans must be amended by December 31, 2025. Later deadlines apply to other types of plans. For example, collectively bargained plans are generally required to amend by December 31, 2028, and governmental plans and 403(b) plans sponsored by public schools by December 31, 2029. If you have questions about SECURE 2.0 compliance, please reach out to a member of our Employee Benefits and Executive Compensation practice group.

The One Big Beautiful Bill and its Impact on Employee Benefit Plans

On July 4, 2025 the One Big Beautiful Bill Act, 2025 (“OBBBA”) was enacted. Among other provisions, the OBBBA includes major changes to high-deductible health plans and health savings accounts, fringe benefits, Affordable Care Act premium tax credits, executive compensation, and 529 College Savings and Achieving a Better Life Experience accounts. Many of these changes are effective beginning January 1, 2026. Employers should determine how the OBBBA impacts their employee benefits plans and consider whether amendments or other changes need to be made to their plans. Please refer to our July 8, 2025 [client alert](#) for a comprehensive summary of these changes and recommended employer actions. If you have any questions about the OBBBA, please contact one of the members of our Employee Benefits and Executive Compensation practice group.

