



## SECURE Act 2.0 Summary of Changes to Retirement Plans

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President Biden signed the SECURE 2.0 Act of 2022 (?SECURE 2.0?) as part of the Consolidated Appropriations Act of 2023 on December 29, 2022. SECURE 2.0 includes significant changes for the administration of employee benefit plans. Williams Mullen?s Employee Benefits and Executive Compensation Team has compiled the summary of the changes that impact:

- Access to Retirement Plans
- Withdrawals and Distributions
- Individual Retirement Accounts
- Small Employers, SIMPLE Plans and SEPs
- Pooled Employer Plans and Multiple Employer Plans
- Employee Stock Ownership Plans
- 403(b) Plans and Governmental Plans

[Click here to download the SECURE 2.0 summary.](#)

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