

TaxNewsFlash

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Notice 2025-60: Required amendments list (2025) for qualified retirement plans and 403(b) plans

The IRS today released [Notice 2025-60](#) providing the “2025 required amendments list”—in general, a list of changes to statutory and administrative qualification requirements and section 403(b) requirements with which a plan must comply in operation during the calendar year in which the list is published—for both individually designed plans qualified under section 401(a) and individually designed plans that satisfy the requirements of section 403(b). The 2025 required amendments list also applies to pre-approved plans with respect to interim amendments.

The required amendments list is divided into three parts.

- Part A includes changes in requirements that (1) generally would require an amendment to most plans or to most plans of the type affected by the changes, and (2) do not relate to optional plan provisions previously adopted.
- Part B includes changes in requirements that (1) the Treasury Department and the IRS anticipate will not require amendments to most plans but might require an amendment because of an unusual plan provision in a particular plan, and (2) do not relate to optional plan provisions previously adopted.
- Part C includes changes in requirements that relate to optional plan provisions previously adopted.

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