

# SLEVIN & HART, P.C.

## Benefits Update

### Second Extension of Temporary Relief from the Physical Presence Requirement for Participant Elections

July 19, 2021

As first discussed in our [June 9, 2020 Benefits Update](#), the Internal Revenue Service (“IRS”) issued Notice 2020-42 (“Original Notice”) providing temporary relief from the physical presence requirement for participant elections that require a signature to be witnessed by a notary public or a plan representative. Notice 2021-03, issued on December 23, 2020, and discussed in our [January 26, 2021 Benefits Update](#), further extended this relief until June 30, 2021 (“First Extension Notice”). On June 24, 2021, the IRS issued Notice 2021-40 (“Second Extension Notice”), further extending the temporary relief through June 30, 2022. Under the Second Extension Notice, the conditions for obtaining relief from the physical presence requirement are the same as under the prior two notices, which are summarized in our prior Benefits Updates.

The Second Extension Notice requests public comment on whether the temporary relief should be made permanent and, if so, what safeguards might be necessary to reduce the risk of fraud, spousal coercion, or other abuse in the absence of a physical presence requirement, as well as the impact of the temporary relief on plans, participants, and beneficiaries.

Please contact Slevin & Hart for more information about how this guidance may affect your plan.

#### Attorneys



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