

Additional 403(b) Plan Information

Written Plan Document Requirement

403(b) plans must now have a written plan, either a single document or several documents, detailing the plan's eligibility, benefits, applicable limits, available investments, and the assignments of administrative responsibilities.

The deadline for having a written 403(b) plan was originally January 1, 2009, but, under IRS Notice 2009-3, was extended to December 31, 2009, if the sponsoring organization met certain requirements.

You can e-mail retirementplanquestions@irs.gov if you have questions regarding the written plan document requirement.