

## Section 330.

(last updated 1/19/2023)

**Title:** Exemption from early withdrawal penalty for certain state and local government corrections employees

**Effective Date:** Effective for distributions made after the date of enactment.

**Mandatory or Optional:** N/A

**Plans Affected:** All

**Previous Law:** Qualified public safety employees may receive distributions from governmental plans after separating from service after attaining age 50 without being subject to the 10% early withdrawal penalty.

**SECURE 2.0 Law:** Expands the definition of qualified public safety employee to include certain corrections officers and forensic security employees, thus making them eligible for the age 50 exception to the 10% early withdrawal penalty.

**Guidance and/or Correction Bills:**

- None