

IMPORTANT DATES FOR PLAN SPONSORS

Calendar Year Plans

Date		Task
January	31	<ul style="list-style-type: none"> • Census due to BDS • 1099-Rs due to Participants
February	28	<ul style="list-style-type: none"> • Mail 1099-Rs to the IRS
March	15	<ul style="list-style-type: none"> • (S-Corp and Partnerships only): Contributions due if company not on tax filing extension • ADP/ACP Corrective distributions due (unless EACA plan, then due 6/30)
April	1	<ul style="list-style-type: none"> • RMDs due for 1st-time recipients who deferred first payment
	15	<ul style="list-style-type: none"> • (C-Corps, PCs & Sole-Proprietors only): Contributions due if company not on tax filing extension • Distribute deferral contributions made in excess of individual limits (402(g))
June	30	<ul style="list-style-type: none"> • ADP/ACP refunds due on EACA plans
July	31	<ul style="list-style-type: none"> • Forms 5330, 5500, 8955-SSA due if not on extension • Form 5558 Application for Extension of Time to File due
September	15	<ul style="list-style-type: none"> • (All businesses, except Sole-Proprietors): Contributions due if on company tax filing extension • 5500s due if on company tax extension (not 5558 extension)
	30	<ul style="list-style-type: none"> • Summary Annual Reports due to participants for plans not on extension
October	15	<ul style="list-style-type: none"> • Forms 5330, 5500, 8955-SSA due if on 5558 extension • (Sole-Proprietors only): Contributions due if on tax filing extension
November	15	<ul style="list-style-type: none"> • SARs due to participants if 5500 filing was on company tax extension
December	1	<ul style="list-style-type: none"> • Annual Participant Notices due: Safe-Harbor; QDIA; Auto Enrollment; Fee Disclosure
	15	<ul style="list-style-type: none"> • SAR due to participants if 5500 filing was on 5558 extension
	31	<ul style="list-style-type: none"> • Required Minimum Distributions due
On-Going		<ul style="list-style-type: none"> • Enrollments-Participant Notices due 30 days prior: Safe-Harbor, QDIA; Auto-Enrollment; Fee Disclosure

