

Key Recurring Administrative Dates and Deadlines for Calendar-Year Defined Contribution Retirement Plans

Subject to ERISA and the Internal Revenue Code

JANUARY

31st IRS Forms W-2 (to recipients)
IRS Forms 1099-R (to recipients)
IRS Form 945

FEBRUARY

15th Quarterly Benefit Statements for employee-directed 401(k) plans
28th IRS Forms 1099-R (to government)

MARCH

15th Corrective distributions due to ADP/ACP test failures
15th IRS Form 1120 (corporate tax return)

APRIL

1st Required Minimum Distributions (initial year)
15th Corrective distributions due to excess funding (402(g) limit)
15th IRS Forms 1040 & 1065 (sole proprietor and partnership tax returns)

MAY

15th Quarterly Benefit Statements for employee-directed 401(k) plans

JULY

15th 1st extended filing deadline for 1065 (partnerships)
31st IRS Form 5500 (plan informational return)
31st IRS Form 8955-SSA (deferred vested benefit reporting)

AUGUST

15th Quarterly Benefit Statements for employee-directed 401(k) plans
15th 1st extended filing deadline for 1040

SEPTEMBER

15th Extended filing deadline for 1120

OCTOBER

15th 2nd extended filing deadline for 1040 & 1120
15th Extended filing deadline for 5500 & 8955-SSA

NOVEMBER

1st SIMPLE IRA or SIMPLE 401(k) annual notice
15th Quarterly Benefit Statements for employee-directed 401(k) plans

DECEMBER

1st QDIA annual notice
1st Safe Harbor annual notice
1st Automatic Enrollment notice
31st Required Minimum Distributions