

Plan Administrator's Compliance Calendar

Provided to you by ERISA Consultants

JANUARY

All Plans 31st **1099-R Forms** – 1099-R form must be issued to participants who received distributions in prior year.

MARCH

PYE 12/31 15TH **ADP/ACP Test Refund** – 2 ½ months following the close of the plan year, corrective distributions must be made for failed ADP/ACP tests to avoid an IRS imposed 10% penalty.

FYE 12/31 15th **Contribution Deposit Deadline** – 2 ½ months following the close of the fiscal year, deadline for depositing corporate profit sharing or matching contribution if no extension is filed.

FYE 12/31 15th **Corporate Tax Deadline** – 2 ½ months following the close of the fiscal year, corporate tax filing deadline if no extension has been filed.

APRIL

All Plans 15th **402(g) Refund** – Distributions must be made for participant deferrals that have exceeded the specific dollar limit applicable for each taxable year.

JULY

PYE 12/31 31st **Form 5500 & Related Schedules Deadline** – At the end of the 7th month following the close of the plan year, Form 5500 and related schedules are due.

PYE 12/31 31st **Form 5330** – At the end of the 7th month following the close of the plan year, Form 5330 for payment of excise taxes is due.

PYE 12/31 31st **Form 5558** – Form 5558 (Application for Extension of Time) must be filed for Form 5500 and Form 5330, due on 7/31.

SEPTEMBER

FYE 12/31 15th **Final Contribution Deposit Deadline** – 8 ½ months following the close of the fiscal year, final deadline for depositing corporate profit sharing or matching contribution if extension has been filed.

PYE 12/31 15th **Minimum Funding** - 8 ½ months following the close of the plan year, final deadline for depositing contributions as necessary to meet minimum funding standards.

PYE 12/31 30th **Summary Annual Report (SAR)** – The SAR must be distributed to employees 9 months following the close of the plan year, unless Form 5500 has been placed on extension.

OCTOBER

PYE 12/31 15th **Form 5500 Extended Due Date** – 9 ½ months following the close of the plan year, Form 5500 with extension is due.

DECEMBER

PYE 12/31 15th **Summary Annual Report (SAR)** – The SAR must be distributed to employees 12 months following the close of the plan year, if Form 5500 was placed on extension.

PYE 12/31 31st **ADP/ACP Corrections** – 12 months following the close of the plan year, corrective distributions and/or QNEC contributions must be made to prevent plan disqualification. Excise taxes of 10% will be due on corrective distributions.

NOTE: If your plan or corporation does not operate on a calendar year, the dates not labeled as “All Plans” will be different for your plan or company. We have indicated the timing that you should apply to your plan or company (i.e. 2 ½ months following the close of the plan year,).