

Deadline Calendar for Defined Benefit Plans

January

01/15: Fourth quarter contribution installment for prior year, if applicable (DB Plans)

01/31: Form 1099-R must be sent to participants who received distributions during the prior calendar year

February

02/10: Form 945 must be filed (1/31 if taxes are due)

02/28: PBGC comprehensive premium filing for the current year

March

03/15: Amendments to increase plan benefits for the prior plan year must be adopted for funding purposes (DB plans)

April

04/15: First quarter contribution installment for current year, if applicable (DB Plans)

04/30: PBGC Annual Funding Notice must be disbursed to participants (large plans)

04/30: PBGC Reportable Event (DB Plans)

04/30: PBGC comprehensive premium filing for the prior year

May

05/1: ERISA 204(h) notice of future benefit changes if reducing future benefits

July

07/15: Second quarter contribution installment for current year, if applicable (DB Plans)

07/31: Initial filing deadline for Form 5500

September

09/15: Contribution due for minimum funding; additionally, employer contributions are due by the tax filing date plus extensions but no

later than 9/15 (All DB Plans)

09/30: AFTAP must be certified (DB Plans)

09/30: SAR (Summary Annual Report) must be disbursed to participants if Form 5500's were not extended

October

10/15: Extended Form 5500 must be filed (All Plans)

10/15: Filing deadline for PBGC Annual Comprehensive Premium Filing

10/15: Third quarter contribution installment for current year, if applicable

November

11/15: PBGC Annual Comprehensive Premium Filing – Midsize Plans (DB Plans)

December

12/15: SAR must be disbursed to participants if Form 5500's were extended

12/31: Any discretionary plan amendments must be adopted by 12/31 in order to be effective during the year

12/31: Plans establishment due date if a new plan is desired (Plan must be established by fiscal year end)