

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)