

## 2022 COMPLIANCE DEADLINES FOR CALENDAR YEAR-END PLANS

The calendar below represents a summary of common reporting and disclosure obligations for ERISA plans. This is not a complete listing of all required dates; your plan may have additional compliance requirements.

Also, note that the items denoted in red below represent suggested plan governance activities, which you may consider as part of your annual fiduciary compliance calendar. Timing of these suggested activities may vary according to timing of relevant information from your service providers.

For more information, refer to publications by the IRS and the Department of Labor.

### January

- **31** – IRS Form 945 filing (extension available)
- **31** – IRS Forms 1099-R and W-2
- *Establish meeting schedule for governance committee, including fiduciary training*

### February

- **10** – IRS Form 945 extended deadline
- *Review previous quarter performance results with investment advisor*

### March

- **1** – Deadline (if filing by paper) for filing Form 1099-R with IRS along with Form 1096
- **15** – ADP/ACP corrective refunds (other than automatic contribution arrangement) (DC)
- **15** – Employer contributions for S-Corps and Partnerships
- **31** – Deadline (if filing electronically) for filing 1099-R with the IRS
- *Review and maintain current contracts for service providers*
- *Obtain compliance/nondiscrimination test results and document self-correction plans*

### April

- **1** – Required minimum distributions deadline for first distribution
- **15** – Excess deferral corrections (DC)
- **15** – Employer contributions for C-Corps
- *Consider a fee benchmarking study to assess service provider fees*

### May

- **15** – Quarterly benefit statements for participant-directed plans (DC)
- *Review previous quarter performance results with investment advisor*

### June

- **30** – ADP/ACP test corrective refunds (automatic contribution arrangement failed) (DC)
- *Consider any needed updates to Plan document and Summary Plan Description (SPD)*

### July

- **29** – Summary Material Modifications (SMM) due to participants no later than 210 days after the end of the plan year in which plan amendment was adopted
- *Obtain service provider SOC reports and review end-user controls*

### August

- **1** – Forms 5500 & 8955-SSA due (extension available by filing Form 5558)
- **14** – Quarterly benefit statements for participant-directed plans (DC)
- *Review previous quarter performance results with investment advisor*

### September

- **15** – Contribution deadline for money purchase pension & target benefit plans
- **15** – Contribution deadline for single employer DB plans
- **15** – Extended deadlines for employer contributions for S-Corps and Partnerships
- **30** – Certification deadline for AFTAP (adjusted funding target attainment percentage) (DB)
- **30** – Summary annual report distribution (unless Form 5500 extended)
- *Review annual Plan Sponsor Fee Disclosure*

### October

- **1** – 401(k) Plan Safe Harbor Notice (due between October 1 & December 1) (DC)
- **15** – Extended due date for employer contributions for C-Corps
- **17** – Forms 5500 & 8955 extended due dates for filing
- *Review the audit and related Form 5500 with auditor*

### November

- *Review previous quarter performance results with investment advisor*
- *Ensure that the Fidelity Bond meets the required coverage limits*

### December

- **1** – Annual participant notices due for safe harbor elections and auto-enrollment (DC)
- **15** – Summary annual reports distributions (if Form 5500 extended)
- **31** – ADP/ACP corrections (DC)
- **31** – Discretionary plan amendments deadline
- **31** – Ongoing required minimum distributions
- *Review investment lineup for diversity*

*Note: Unless denoted by the following, the dates above refer to all types of plans: (DB = Defined Benefit; DC = Defined Contribution).*