

Plan Deadlines

Plan Event	Deadline
Form 5500 and Schedules Due to DOL	7 Months after plan year end unless an extension is filed
Summary Annual Report (SAR)	2 Months after Form 5500 is due with extensions
Form 5558 Extension Due to DOL (if necessary)	7 Months after plan year end
Form 1099-R Mailed to Participants	January 31
Form 945 Due to IRS	February 10
Form 1096 Due to IRS	February 28
Return of Excess Deferrals in case of a Failed ADP Test	Without penalty - 2 1/2 months after plan year end
Employer Contributions Due to Plan	Same date as corporate tax return including extensions
Safe Harbor Notices to Employees (Existing 401(k) Plans)	At least 30 days prior to start of plan year
Safe Harbor Notices to Employees (New Plans or Existing Profit Sharing Plans only)	Any time on or before the Plan Effective Date
QDIA Notice	At least 30 days before each plan year
Auto Enrollment Notice	At least 30 days before each plan year
QACA Notice	30 to 90 days before the beginning of the plan year
EACA Notice	30 to 90 days before the beginning of the plan year
404(a)(5) Notice	30 to 90 days before any change in fees and annually on going
70 1/2 Required Minimum Distributions	December 31 *Exceptions May Apply