

2023 Defined Benefits Plan Compliance Calendar*

Questions? Please contact us at ipb@ipbtax.com or 202.393.7600

January	July
<p>January 1 – Conduct actuarial valuation</p> <p>January 1 – Credit prefunding balance or carryover balance against the minimum required contribution</p> <p>January 15 – Quarterly contributions for 2022 Q4</p> <p>January 25 – PBGC Form 200 if failed to make 2022 Q4 contributions and amount due exceeds \$1 mil.</p> <p>January 31 – Form W-2 to employees or Form 8809 to IRS for 30-day extension</p> <p>January 31 – Form 1099-R to participants</p> <p>January 31 – Form 945 to IRS to report withholding (extended to February 10 if all deposits made timely)</p>	<p>July 15 – Quarterly contributions for 2023 Q2</p> <p>July 25 – PBGC Form 200 if failed to make Q2 quarterly contributions and amount due exceeds \$1 mil.</p> <p>July 28 – Plan Audit</p> <p>July 29 – SMM or new SPD to participants for 2022 modifications not resulting in reduced benefits</p> <p>July 31 – Form 5500 and 8955-SSA to IRS or Form 5588 for automatic 2.5-month extension</p> <p>July 31 – Form 5500 to DOL/IRS or Form 5558 for automatic 2.5-month extension</p> <p>July 31 – Form 5330 to IRS (or Form 5588) for excise taxes on PTs</p>
February	August
<p>February 14 – PBGC Form 10 if failed to make Q1 contributions and did not file Form 200</p>	<p>August 14 – FPBGC Form 10 if failed to make Q2 quarterly contributions and did not file Form 200</p> <p>August 15 – elect to carry over prefunding balance and standard carry over balance</p> <p>August 15 – Pay minimum required contribution for 2022</p> <p>August 25 – File PBGC Form 200 if failed to pay minimum required Contribution for 2022 and amount due exceeds \$1 mil.</p>
March	September
<p>March 15 – Submit funding waiver application</p> <p>March 15 – Form 1042 to IRS for income taxes withheld from distributions made in 2022 to certain nonresident aliens</p> <p>March 15 – Copy A of Form 1042-S to certain nonresident aliens, Copies B, C, and D to recipients</p> <p>March 31 – AFTAP certification for plans that were nearly underfunded in 2022</p>	<p>September 14 – PBGC Form 10 if failed to pay minimum required contribution for 2022</p> <p>September 30 – AFTAP certification for plans that were not nearly underfunded in 2022</p> <p>September 30 – SAR to participants if filed Form 5500 in July</p>
April	October
<p>April 1 – Section 436 benefit restrictions apply if AFTAP certification not made March 31</p> <p>April 1 – Required minimum distributions for most participants who attained age 72 in 2022</p> <p>April 15 – PBGC Form 4010</p> <p>April 15 – Quarterly contributions for 2023 Q1</p> <p>April 25 – PBGC Form 200 if failed to make Q1 contributions and amount due exceeds \$1 mil.</p> <p>April 30 – Annual funding notice for large plans</p>	<p>October 1 – Benefit limitations commence</p> <p>October 15 – Form 5500 to DOL if obtained extension</p> <p>October 15 – Form 8955-SSA to IRS if obtained extension</p> <p>October 15 – Form 5330 if obtained extension</p> <p>October 15 – Individual statement to separated participants w/deferred vested benefits (if received extension for Form 8955-SSA)</p> <p>October 15 – PBGC Form 10 for premium filings</p> <p>October 15 – Quarterly contributions for 2023 Q3</p> <p>October 25 – PBGC Form 200 if failed to make Q2 quarterly contributions and amount due exceeds \$1 mil.</p> <p>October 30 – Notice of Funding based-limitations under Section 436 if benefit limitations commenced on October 1</p>
May	November
<p>May 1 – Notice of funding-based limitations under Section 436 if benefit limitations commenced on April 1</p> <p>May 15 – PBGC Form 10 if failed to make Q1 contributions and did not file Form 200</p>	<p>November 14 – PBGC Form 10 if failed to pay Q2 quarterly contributions and did not file Form 200</p>
June	December
<p>June 1 – Request to use substitute mortality tables</p>	<p>December 15 – SAR to participants if filed Form 5500 in October</p> <p>December 31 – AFTAP “range” certification expires</p> <p>December 31 – Elect to reduce credit balance</p> <p>December 31 – Deadline to revoke election to reduce credit balance</p> <p>December 31 – Required minimum distributions for participants who attained an age over 72 in 2022</p>

*For calendar year plans. *Other notices may be required on unspecified dates, such as a benefit statement (annual or triennial) and the annual benefit statement availability notice (if posting benefit statement online).

*If a deadline falls on a weekend or federal holiday, the deadline will be the next business day.