

# 2019 401(K) Plan Compliance Calendar\*

\*For calendar year plans

Questions? Please contact **Robin Solomon** at [rsolomon@iptbtax.com](mailto:rsolomon@iptbtax.com) or 202.662.3474

January	July
<b>January 31</b> – Form W-2 to employees <b>January 31</b> – Form 1099-R to participants <b>January 31</b> – Form 945 to IRS to report withholding (extended to February 11 if all deposits made timely)	<b>July 28</b> – SMM or new SPD <b>July 31</b> - Form 5558 to DOL for F5500 extension, Form 5588 to IRS, for automatic 2.5-month extension of Forms 5500, 8955-SSA and SAR <b>July 31</b> – Form 5330 to IRS (or Form 5588) for excise taxes on PTs
February	August
<b>February 15</b> – Q4 2018 benefit statement & fee disclosure	<b>August 15</b> – Q2 benefit statement & fee disclosure
March	September
<b>March 15</b> – ADP/ACP corrections <b>March 31</b> – Form 1099-R to IRS <b>March 31</b> – Form 5330 to IRS <b>March 31</b> – Notice to participants of employer stock fund diversification rights at age 55/10	<b>September 30</b> – SAR to participants (if F5500 filed in July)
April	October
<b>April 1</b> – Required minimum distribution <b>April 15</b> – Refund excess deferrals	<b>October 15</b> – Form 5500 to DOL, if extension obtained <b>October 15</b> – Form 8955-SSA to IRS and notice to term vesteds, if extension obtained <b>October 15</b> – Form 5330, if extension obtained <b>October 15</b> – Form 5310-A to IRS for QSLOB election
May	November
<b>May 15</b> – Q1 benefit statement & fee disclosure	<b>November 15</b> – Q3 benefit statement & Q3 fee disclosure
June	December
<b>June 30</b> – ADP/ACP corrections [EACAs]	<b>December 1</b> – Safe harbor notice & QDIA notice <b>December 1</b> – Auto-enrollment notice <b>December 15</b> – SAR to participants, if F5500 filed in October <b>December 31</b> – ADP/ACP correction (w/10% excise tax) <b>December 31</b> – Allocate forfeitures by year-end



## Ivins Phillips Barker

C H A R T E R E D