

# 2019 DB Plan Compliance Calendar\*

\*For calendar year plans

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

January	July
<b>January 1:</b> Valuation data and carryover/prefunding balance <b>January 13:</b> Form 5500 Schedule SB posting on intranet <b>January 15:</b> Quarterly contribution for Q4 <b>January 25:</b> PBGC Form 200 <b>January 31:</b> Form W-2 & 1099-R • Form 945 to IRS to report withholding (extended to Feb. 11 if all deposits made timely) • Required minimum distributions	<b>July 15:</b> Quarterly contribution for Q2 <b>July 25:</b> PBGC Form 200 <b>July 28:</b> SMM or new SPD <b>July 31:</b> Plan audit • Form 5588 to IRS, for automatic 2½-month extension of Forms 5500, 8955-SSA and SAR • Form 5330 to IRS (or Form 5558) for excise taxes on PTs
February	August
<b>February 15:</b> Triennial benefit statement • PBGC Form 10 for reportable events <b>February 28:</b> Request to use substitute mortality tables	<b>August 15:</b> PBGC Form 10 for reportable events
March	September
<b>March 15:</b> Funding waiver • Forms 1042 and 1042-S (NRA withholding) <b>March 31:</b> AFTAP certification	<b>September 15:</b> Minimum funding contribution • Credit balance election <b>September 25:</b> PBGC Form 200 <b>September 30:</b> SAR for non-PBGC covered plans • AFTAP certification
April	October
<b>April 1:</b> Benefit restrictions commence (436) • Required minimum distribution <b>April 15:</b> Quarterly contribution for Q1 • PBGC Form 4010 <b>April 25:</b> PBGC Form 200 <b>April 30:</b> Large plan annual funding notice	<b>October 15:</b> Form 5500 to DOL, if extension obtained • Form 8955-SSA to IRS and notice to term vesteds, if extension obtained • Quarterly contribution for Q3 • PBGC Form 10 & premium filing <b>October 25:</b> PBGC Form 200 <b>October 30:</b> Notice of funding-based limitation
May	November
<b>May 1:</b> Notice of funding-based limitations (436) <b>May 15:</b> PBGC Form 10 for reportable events	<b>November 15:</b> PBGC Form 10 for reportable events
June	December
	<b>December 15:</b> SAR to participants, if F5500 filed in October <b>December 31:</b> AFTAP “range” certification expiration • Annual benefit statement availability notice • Election to reduce credit balance • Revocation of credit balance election



**Ivins Phillips Barker**

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