

2023 Compliance Calendar
December 31, 2022 Plan Year Ends

<u>Due Date</u>	<u>Action Item</u>	<u>Date Completed</u>
January 31st	1099R Forms mailed to Participants Note: Investment Platform may complete this item	mm/dd/yyyy
February 7th	Census Request and Qualified Plan Information Report returned to Benefits Administrators. Meeting this deadline will allow our firm to help ensure completion of the required testing prior to the March 15th deadline.	mm/dd/yyyy
March 15th	Compliance and nondiscrimination testing completed.	mm/dd/yyyy
March 15th to September 15th	Make employer contributions to a qualified plan by 3/15 (or 9/15 with a corporate tax extension).	mm/dd/yyyy
April 1st to July 31st	Expect signature ready electronic Form 5500 and Summary Annual Report (SAR) as well as E-Filing Authorization. Form 5500 and E-Filing Authorization signed and filed.	mm/dd/yyyy
April 15th	Deadline for issuing excess deferral refunds (deferrals that exceed the IRC code 402(g) limit).	mm/dd/yyyy
June 30th (EACA plan only)	EACA plan compliance testing completed.	mm/dd/yyyy
July 31st	Form 5500 electronically filed or Form 5558 filed on behalf of the plan. Form 5558 is an automatic extension until 10/15 for the Form 5500 filing.	mm/dd/yyyy
September 15th	Make employer contributions to a qualified plan by 9/15 with a corporate tax extension.	mm/dd/yyyy
September 30th	Employer mailed SAR to participants (or by 12/15, if Form 5558 extending Form 5500 filing date was filed.)	mm/dd/yyyy



October 1st to December 1st October 1st is first date on which an employer should provide the following notices for subsequent year (if required):
1. Safe Harbor Notice
2. Auto Enrollment Notice (ACA, EACA or QACA)
3. Qualified Default Investment Alternative (QDIA)
December 1st is the last date these notices can be provided.

_____ mm/dd/yyyy



October 16th Deadline for electronically filing Form 5500 if an extension of time was required using Form 5558.

_____ mm/dd/yyyy



November 1st to December 31st Required Minimum Distribution (RMD) for those participants who have turned 72 are required to be processed by December 31st.

_____ mm/dd/yyyy



December 15th Employer mailed SAR to participants if Forms 5558 was extended.

_____ mm/dd/yyyy



To be determined by employee **Conduct a fiduciary meeting with advisor and Benefits Administrators.**

_____ mm/dd/yyyy