

Compliance Calendar 2024

for calendar year plans

- Jan 31** is the deadline for mailing IRS Forms 1099-R to participants for distributions made in the prior year.
- Feb 15** is the deadline for completing the Compliance Data Center (CDC) online questionnaire and data reconciliation through the plan sponsor website at www.tri-ad.com in preparation for annual nondiscrimination testing and Form 5500 filing. CDC must be completed timely to ensure timely corrective distributions for failed Average Deferral Percentage/Actual Contribution Percentage (ADP/ACP) tests are distributed.
- Feb 28** is the deadline for filing IRS Forms 1099-R in paper format. Confirm with TRI-AD that all data and other requirements have been met to ensure applicable Required Minimum Distributions (RMDs) are made by April 1 to those participants who first met the requirements in the previous year to take an RMD.
- Mar 15** is the deadline for issuing distributions due to a failed ADP/ACP test to avoid a 10% excise tax for plans without an eligible automatic contribution arrangement (EACA). Deadline for filing S Corporation and partnership tax returns and contribution deadline for deductibility (without extension). Deadline for requesting automatic extension (to September 15) of S Corporation and partnership tax returns.
- Mar 29** is the deadline to file IRS Forms 1099-R (electronically).
- Apr 1** Required beginning date for RMDs for qualified plans for those participants in the previous year (i) who are more than 5% owners and turned age 73 in 2023; or (ii) any participant who retired in 2023 who is 73 or older.
- Apr 15** is the deadline for corrective distributions of excess deferrals under Code Section 402(g).
- Apr 15** is the deadline for filing C Corporation and individual tax returns and the contribution deadline for deductibility (without extension).* Deadline for requesting automatic extension (October 15) for C Corporation and individual tax returns.*
- May 31** Confirm with TRI-AD that all data and other requirements have been met to ensure timely filing of Form 5500/8955-SSA for the prior plan year.
- Jun 28** For EACA Plans only: Deadline for issuing distributions due to failed ADP/ACP test for EACAs to avoid a 10% excise tax.

January							February						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28	29		

March							April						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2		1	2	3	4	5	6
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28	29	30				
31													

May							June						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30						



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Jul 29 The deadline for sending Summary of Material Modification (SMM) for changes made in the prior year (210 days after the end of the plan year in which the amendment was adopted).

Jul 29 is the deadline for filing Form 5500/8955-SSA with the Department of Labor (without extension). The deadline for filing Form 5558 with the Internal Revenue Service to request a 2 1/2-month extension for filing Form 5500/8955-SSA. The deadline for reporting excise taxes for late return of excess distributions using IRS Form 5330.

Sep 16 Extended deadline for filing S Corporation and partnership tax returns and contribution deadline for deductibility.*

Sep 30 is the deadline for distributing the Summary Annual Report (SAR) to plan participants (if a request for a 2 1/2-month extension for Form 5500/8955-SSA has not been filed with the IRS).

Oct 15 is the deadline for filing Form 5500/8955-SSA for plans filing under a Form 5558 extension.

Extended deadline for filing C Corporation and individual tax returns and contribution deadline for deductibility.

Nov 1 Work with TRI-AD to make sure that all data and other requirements have been met to ensure timely distribution of any annual participant notices [e.g., 401(k) safe harbor, Qualified Default Investment Alternative (QDIA), automatic enrollment, participant fee disclosure].

Nov 15 Work with TRI-AD to ensure that all data and other requirements have been met to ensure timely distribution of any Required Minimum Distributions (RMD).

Dec 2 is the deadline for sending participants the Annual Participant Booklet (APB). Depending on the Plan design, this may include:

401(k) safe harbor notice — Automatic enrollment notice — Qualified default investment alternative QDIA notice — Participant fee disclosure.

Dec 16 is the deadline for distributing the Summary Annual Report (SAR) to plan participants (if the IRS granted a request for a 2 1/2-month extension for Form 5500/8955-SSA).

Dec 31 is the deadline for issuing corrective distributions for the prior year’s ADP/ACP testing failure, subject to a 10% excise tax. Deadline for correcting last year’s ADP/ACP testing failure with qualified nonelective contributions (QNEC). Required Minimum Distributions (RMD) due under IRC Section 401(a)(9).

July							August						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28	29	30	31

September							October						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7			1	2	3	4	5
8	9	10	11	12	13	14	6	7	8	9	10	11	12
15	16	17	18	19	20	21	13	14	15	16	17	18	19
22	23	24	25	26	27	28	20	21	22	23	24	25	26
29	30						27	28	29	30	31		

November							December						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2	1	2	3	4	5	6	7
3	4	5	6	7	8	9	8	9	10	11	12	13	14
10	11	12	13	14	15	16	15	16	17	18	19	20	21
17	18	20	21	22	23	24	22	23	24	25	26	27	28
25	26	27	28	29	30		29	30	31				



The deadlines in this calendar are for plans with calendar-year plan years. This chart is intended to provide plan sponsors with a list of notable deadlines and is not a substitute for consultation with ERISA counsel and in no way represents legal advice.

* Defined Benefit (DB) Pension Plans funding deadline is Sep 16.