

Compliance Calendar 2019

Important dates you should know in order to maintain a successful 401(k) plan

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JANUARY

- 14** Final payroll for 2018 must be posted to begin year-end testing
- 31** 2018 - 1099 Forms mailed to participants who received a 2018 distribution

FEBRUARY

- 1-28** 2018 census verification for all non-Safe Harbor plans
- 2018 ADP/ACP results are available to sponsors who have submitted 2018 census

MARCH

- 1** 2017 1099 Forms remitted to the IRS
- 15** 2018 corrective ADP sent to refund highly compensated employees
- S-Corp and Partnerships tax filing deadlines

APRIL

- 15** Corporations and Sole-Proprietor tax filing deadlines
- IRS Deadline to refund 402(g) excess employee contributions
- Deadline for first 2018 Required Minimum Distribution (Age 70.5 distribution)

MAY

JUNE

- 30** 2018 corrective ADP sent to refund to highly compensated employees for Auto-Enrollment plans

JULY

- 24** Deadline to request 2018 5500 filing extension without charge
- 31** Form 5500 and 8955-SSA submissions due

AUGUST

SEPTEMBER

- 4** Deadline to submit mid-year ADP/ACP testing requests
- 16** Extended tax filing deadline: Partnerships + S-Corps
- 30** Deadline to provide 2018 Summary Annual Report (SAR) to employees if 2018 5500 was filed on or prior to 7/31/19

OCTOBER

- 1** Deadline to adopt Safe Harbor plan for 2020
- 15** Extended 5500 and 8955-SSA forms submission deadline
- Extended tax filing deadline: Corporations and Sole-Proprietors

NOVEMBER

- 15** Final Day to add/remove/change 2019 Safe Harbor and Automatic Enrollment provisions

DECEMBER

- 1** 2020 Annual Safe Harbor notice and Automatic Enrollment notice deadline
- Deadline to provide 2017 Summary Annual (SAR) to employees if 2017 5500 was filed after 7/31/18
- 31** Deadline to issue Required Minimum Distributions (age 70.5+ distribution)
- Deadline to deposit QNEC for failed 2018 ADP/ACP testing
- Deadline for 2018 Top Heavy Minimum Contribution