

# 2018 Compliance Calendar

## Defined Benefit Plans

Plan year end: **December 31, 2018**

### JANUARY

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

### FEBRUARY

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

### MARCH

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

### APRIL

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

### MAY

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

### JUNE

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

#### January 2018

- 15\* Deadline to deposit 4th quarterly contribution for prior plan year
- 31 Deadline for trustee to issue Form 1099-R to participants who have received distributions during the prior calendar year
- 31 Deadline to file Form 945 to report income tax withheld from participant accounts in 4th quarter if taxes due

#### February 2018

- 12† Deadline to file Form 945 (see above) if taxes timely paid
- 28 Deadline for paper filing of Form 1096 and Form 1099-R with the IRS

#### March 2018

- 15 Last day to make contributions and take tax deduction for prior plan year without corporate tax extension
- 15 Deadline for application for a waiver of the minimum funding standard
- 31 Deadline to obtain AFTAP certification to avoid presumption for benefit restrictions

#### April 2018

- 1 Last day to pay initial Required Minimum Distributions (RMD) to affected participants who reached age 70½ during the previous year or retired after reaching age 70½
- 1 Presumed AFTAP takes effect unless and until the current year AFTAP Certification is issued
- 2† Deadline for electronic filing of Form 1099-R with the IRS
- 15 Deadline to deposit 1st quarterly contribution for current plan year
- 16† Deadline to file PBGC Form 4010, generally applicable if AFTAP of less than 80%
- 30 Deadline to distribute Annual Funding Notice (for plans with 100 or more participants and covered by the PBGC)

#### May 2018

- 1 Deadline to send notice of benefit restrictions, if restrictions are applicable as of April 1
- 15 Deadline to file IRS Form 990 for tax-exempt trusts associated with qualified retirement plans

\*Indicates a bank holiday.

† Indicates that this date is the next business day following a filing date for a DOL, IRS or PBGC form that would otherwise fall on a weekend.

### JULY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### AUGUST

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

### SEPTEMBER

S	M	T	W	T	F	S
						1
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

### OCTOBER

S	M	T	W	T	F	S
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

### NOVEMBER

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

### DECEMBER

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

### July 2018

- 15** Deadline to deposit 2nd quarterly contribution for current plan year
- 29** Deadline to send Summary of Material Modifications (SMM) to participants and beneficiaries receiving benefits
- 31** Last day to file Form 5500 and Form 8955-SSA without extension
- 31** Deadline to distribute Annual Funding Notice (for PBGC covered plans with fewer than 100 participants without extension)
- 31** Deadline to send statement of deferred vested benefits (SSA information) to terminated vested participants

### September 2018

- 15** Deadline for balance of minimum required contribution for prior plan year
- 30** Deadline for AFTAP certification for current plan year
- 30** Deadline to send Summary Annual Report to participants and beneficiaries (for non-PBGC covered plans)

### October 2018

- 1** AFTAP-triggered benefit restrictions, if applicable
- 15** Deadline to deposit 3rd quarterly contribution for current plan year
- 15** Last day to file Form 5500 and Form 8955-SSA with Form 5558 extension
- 15** Last day to submit PBGC comprehensive premium filing and payment to PBGC (for plans with more than 100 participants)
- 31** Deadline to send notice of benefit restrictions, if restrictions are applicable as of October 1

### December 2018

- 15** Year End Questionnaire will be distributed to allow Findley to gather year-end information relating to annual administration and testing
- 15** Extended deadline for Summary Annual Report (for non-PBGC covered plans)
- 31** Last day to certify a specific AFTAP if a range certification was used
- 31** Last day for plan sponsors to adopt discretionary plan amendments that would be effective for the current plan year