Qualified Plan Compliance Calendar Highlights

Presented by: Alltrust Insurance, Matthews Benefit Group, and MacFarland Ferguson & McMullen

January 31	1099-Rs Due to participants Target date to have requested data back to TPA/Plan Provider Form 945 due to IRS
February 28	Non Electronic 1099 Filings due
March 15	**Plan Testing must be completed and corrective distributions made to avoid penalties**
March 31	Electronic 1099 Filings due
April 1	Minimum Required Distributions for non-active participants age 70 ½ and 5% owners
July 31	Form 5500 due to IRS, may extend 2 ½ months (7th month after plan year end) Large plan audit
September 15	Employer Match and Profit Sharing contribution deadline, assuming extension filed, to credit for prior plan year. Defined Benefit required contribution
October 1	**Safe-Harbor deadline for new plans or amendment of profit sharing only plan**
October 15	**Final 5500 filing deadline**
December 1	**Safe-Harbor amendment for 1/1 start for existing plans**

Above highlights are based on a plan year end of 12/31. The calendar is intended to provide general guidance and information. Please consult directly with your current plan provider, your CPA and/or your legal counsel on issues specific to your company and plan.

If you have questions on the calendar or need additional information you may contact Mike Harvey of Matthews Benefit Group directly at 727-577-7000.