



## 2023 Compliance Calendar for Calendar Year Plans

JANUARY	FEBRUARY	MARCH
<p><b>31:</b> Distribute Form 1099R</p> <p><b>31:</b> Deadline to submit Form 945 with tax payment</p>	<p><b>10:</b> Deadline to submit Form 945 if no tax payment is due</p> <p><b>28:</b> Deadline to submit Forms 1099R and 1096 to Social Security Administration</p>	<p><b>15:</b> ADP/ACP Corrective Distributions</p> <p><b>15:</b> Fund Employer Contributions (partnerships and corporations)</p>
APRIL	MAY	JUNE
<p><b>15:</b> Fund Employer Contributions (sole-proprietors)</p> <p><b>15:</b> Refund Excess Contributions</p>		
JULY	AUGUST	SEPTEMBER
<p><b>31: DEADLINE</b></p> <ul style="list-style-type: none"> <li>• Form 5500</li> <li>• Form 5558</li> <li>• Form 5330 (excise taxes)</li> <li>• Form 8955-SSA</li> </ul>		<p><b>15:</b> PBGC deadline for Defined Benefit Plans</p> <p><b>15:</b> Fund Employer Contributions (if on extension)</p> <p><b>30:</b> Distribute Summary Annual Report to participants</p>
OCTOBER	NOVEMBER	DECEMBER
<p><b>15: DEADLINE with extension</b></p> <ul style="list-style-type: none"> <li>• Form 5500</li> <li>• Form 5330 (excise taxes)</li> <li>• Form 8955-SSA</li> </ul>		<p><b>1:</b> Distribute Annual Participant Notices</p> <ul style="list-style-type: none"> <li>• Fee Disclosure Notices</li> <li>• Safe Harbor Notices</li> <li>• QDIA Notices</li> </ul> <p><b>15:</b> Distribute Summary Annual Report to participants (if on extension)</p>

**\*All participant contributions MUST BE DEPOSITED no more than 7 business days from the payroll date.**