

# 2024 key administrative dates and deadlines for calendar-year multiemployer defined benefit plans

Subject to ERISA and the Internal Revenue Code



## JANUARY

- 1/1
  - Automatic employer surcharge
- 1/14
  - Form 5500 Schedule MB posting (prior year's filing)
- 1/31
  - Form 1099-R or 8809
  - Forms W-2, W-3, 8809
  - Required Minimum Distributions (RMD)
  - Form 5330 (if extended)
  - Form 945

## FEBRUARY

- 2/12
  - Form 945 (alternative date)
- 2/14
  - Triennial benefit statement
- 2/28
  - Form 1099-R and 1096 (paper) or 8809

## MARCH

- 3/1
  - Notice of Request for Extension of Amortization Period
- 3/15
  - Request for an Extension of Amortization Period
- 3/29
  - Form 1099-R and 1096 (paper, with extension)
- 3/30
  - SFA annual statement of compliance

## APRIL

- 4/1
  - Form 15315 Zone Certification \*
  - Form 1099-R (electronic) or 8809 \*
  - Required Minimum Distributions (RMD)
- 4/29
  - Large plan annual funding notice
  - Notice of Endangered or Critical Status
  - Notice of Special Green Status
  - Notice of Projected Critical Status
- 4/30
  - Form 1099-R (electronic, with extension)

## MAY

## JUNE

## JULY

- 7/28
  - Summary of Material Modifications
- 7/31
  - Form 5500 or 5558
  - Form 8955-SSA or 5558
  - Notice to Terminated Vested Employees
  - Small plan annual funding notice
  - Form 5330 or 8868

## AUGUST

- 8/30
  - Summary Report of Multiemployer Plan

## SEPTEMBER

## OCTOBER

- 10/15
  - Form 5500 (if extended)
  - Form 8955-SSA (if extended)
  - Notice to Terminated Vested Employees (if Form 5500 extended)
  - PBGC Comprehensive Premium Filing
  - Small plan annual funding notice alternative (if Form 5500 extended)

## NOVEMBER

- 11/14
  - Summary Report of Multiemployer Plan (if Form 5500 extended)
- 11/25
  - Funding improvement plan (FIP) or rehabilitation plan (RP) adoption, initial year

## DECEMBER

- 12/25
  - FIP or RP sent to bargaining parties (initial year)
- 12/31
  - Annual benefit statement availability notice

## ANNUALLY

- Review and update if necessary FIP or RP (after initial year)

\* The date reflected is the next business day following a filing date of an IRS, U.S. Department of Labor (DOL), or Pension Benefit Guaranty Corporation (PBGC) form that otherwise would fall on a Saturday, Sunday, or a legal holiday.

Plan sponsors affected by disasters declared by the Federal Emergency Management Agency (FEMA) may have an approved delayed filing date. See <https://www.irs.gov/newsroom/tax-relief-in-disaster-situations>.

The Milliman 2024 Multiemployer Calendar contains general information that is not intended to constitute the rendering of legal, tax, investment, or accounting advice. Application to specific circumstances should rely on further professional guidance.

## 2024 key administrative dates and deadlines for calendar-year multiemployer (ME) defined benefit plans

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DATE	ITEM	ACTION
1/1	<b>Automatic employer surcharge</b>	10% contribution surcharges on employer contributions apply to plans first certified critical in 2023 and if employer has not adopted the rehabilitation plan.
1/14	<b>Form 5500 Schedule MB posting (prior year's filing)</b>	Latest date to post 2022 Form 5500 and Schedule MB on plan sponsor's intranet site; the deadline is within 90 days of actual filing date.
1/31	<b>Form 1099-R or 8809</b>	Provide IRS Form 1099-R to recipients of 2023 distributions unless a 30-day extension request on Form 8809 is filed.
1/31	<b>Forms W-2, W-3, 8809</b>	Send 2023 IRS Form W-2 to employees who are "active participants" in a qualified plan unless the IRS approved an extension. File the same Form W-2 with the Social Security Administration (SSA) using Form W-3, unless granted a 30-day extension using Form 8809.
1/31	<b>Required Minimum Distributions (RMD)</b>	For participants who previously commenced at age 70-1/2 or age 72, whichever is applicable, required minimum distributions (RMDs) are increased to reflect additional benefits that accrued in 2023.
1/31	<b>Form 5330 (if extended)</b>	File IRS Form 5330 to report and pay excise taxes on 2022 prohibited transactions and nondeductible contributions, if the due date was extended by IRS Form 8868.
1/31	<b>Form 945</b>	File IRS Form 945 to report income tax withheld from 2023 distributions.
2/12	<b>Form 945 (alternative date)</b>	File IRS Form 945, if the withholding taxes on 2023 distributions were paid in full.
2/14	<b>Triennial benefit statement</b>	For plans that last provided the triennial benefit statement for the 2018-2020 period, provide the Pension Protection Act (PPA) triennial benefit statements to participants for the 2021-2023 period. Statements are due 45 days after the end of the prior plan year in written, electronic, or any other appropriate form that is accessible to participants.
2/28	<b>Form 1099-R and 1096 (paper) or 8809</b>	File Copy A of 2023 IRS Form 1099-R using Form 1096 unless a 30-day extension request on Form 8809 is filed.
3/1	<b>Notice of Request for Extension of Amortization Period</b>	Earliest date of the 14-day advance period to notify plan participants, beneficiaries, alternate payees, employee organizations, and the PBGC of a planned application for an extension of amortization charge bases.
3/15	<b>Request for an Extension of Amortization Period</b>	Deadline to request from the IRS an extension of amortization charge bases as of January 1, 2023.
3/29	<b>Form 1099-R and 1096 (paper, with extension)</b>	Transmit paper copies of 2023 Form 1099-R to IRS using Form 1096 if deadline was extended by Form 8809.
3/30	<b>SFA annual statement of compliance</b>	Plans that received special financial assistance (SFA) must submit this annual statement through the last day of the plan year ending in 2051. No submission is required for 2024 if the plan received SFA after May 31, 2023.
4/1 *	<b>Form 15315 Zone Certification</b>	Deadline for the plan's enrolled actuary to file Form 15315 to the IRS and provide plan trustees the actuarial certification of the plan's 2024 zone status and, if applicable, the progress toward a previously adopted funding improvement plan or rehabilitation plan.
4/1 *	<b>Form 1099-R (electronic) or 8809</b>	File 2023 IRS Form 1099-R electronically, unless a 30-day extension on Form 8809 is filed.
4/1	<b>Required Minimum Distributions (RMD)</b>	Deadline to make the first required minimum distribution (RMD) in 2024 to participants who continued to work past their RMD age and terminated or retired in 2023.
4/29	<b>Large plan annual funding notice</b>	Provide the 2023 annual funding notice (AFN) to participants, beneficiaries, labor organizations representing participants and beneficiaries, participating employers, and the PBGC.
4/29	<b>Notice of Endangered or Critical Status</b>	If the plan's 2024 zone certification is endangered or critical (or critical and declining), then participants, beneficiaries, participating unions, contributing employers, the PBGC, and the U.S. Department of Labor (DOL) must be notified not later than 30 days after the certification date.
4/29	<b>Notice of Special Green Status</b>	If the plan's 2024 zone certification is "green" under IRC Section 432(b)(5), notify bargaining parties and the PBGC.

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Plan sponsors affected by FEMA-declared disasters may have an approved delayed filing date. See <https://www.irs.gov/newsroom/tax-relief-in-disaster-situations>.

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DATE	ITEM	ACTION
4/29	<b>Notice of Projected Critical Status</b>	If the plan's 2024 zone certification is not critical for 2024 but is projected to be critical in any of the succeeding five plan years, notify the bargaining parties, the PBGC, and DOL of an election to be in critical in 2024 or notify the PBGC if the plan sponsor does not elect to be critical in 2024 not later than 30 days after the certification date.
4/30	<b>Form 1099-R (electronic, with extension)</b>	Transmit 2023 IRS Form 1099-R electronically if the deadline was extended by Form 8809.
7/28	<b>Summary of Material Modifications</b>	Provide a Summary of Material Modifications to participants for plan amendments adopted by December 31, 2023, unless the information was included in an updated Summary Plan Description distributed on time.
7/31	<b>Form 5500 or 5558</b>	File 2023 Form 5500 or file Form 5558 to extend the Form 5500 filing due date by two and a half months.
7/31	<b>Form 8955-SSA or 5558</b>	File IRS Form 8955-SSA or file Form 5558 to extend the Form 8955-SSA filing due date by two and a half months.
7/31	<b>Notice to Terminated Vested Employees</b>	Provide a notice to terminated vested employees who were reported on 2023 IRS Form 8955-SSA showing their vested accrued benefit.
7/31	<b>Small plan annual funding notice</b>	Provide 2023 annual funding notice (AFN) to participants, beneficiaries, labor organizations representing participants and beneficiaries, participating employers, and the PBGC.
7/31	<b>Form 5330 or 8868</b>	File IRS Form 5330 to report and pay excise taxes on 2023 prohibited transactions and nondeductible contributions, unless the due date was extended by IRS Form 8868.
8/30	<b>Summary Report of Multiemployer Plan</b>	Provide an ERISA §104(d) notice summarizing certain information reported on the 2023 Form 5500 to participating unions and contributing employers if the Form 5500 was filed without applying for an extension.
10/15	<b>Form 5500 (if extended)</b>	File 2023 Form 5500, if the due date was extended by IRS Form 5558.
10/15	<b>Form 8955-SSA (if extended)</b>	File 2023 IRS Form 8955-SSA, if the due date was extended by an IRS Form 5558.
10/15	<b>Notice to Terminated Vested Employees (if Form 5500 extended)</b>	Provide a notice to terminated vested employees who were reported on 2023 IRS Form 8955-SSA showing their vested accrued benefit if the Form 5500 was extended.
10/15	<b>PBGC Comprehensive Premium Filing</b>	File 2024 PBGC Comprehensive Premium Filing and pay the flat-rate premium.
10/15	<b>Small plan annual funding notice alternative (if Form 5500 extended)</b>	Provide 2023 annual funding notice (AFN) to participants, beneficiaries, labor organizations representing participants and beneficiaries, participating employers, and the PBGC if Form 5500 filing date was extended.
11/14	<b>Summary Report of Multiemployer Plan (if Form 5500 extended)</b>	Provide an ERISA §104(d) notice summarizing certain information reported on the 2023 Form 5500 to participating unions and contributing employers if the due date was extended by IRS Form 5558.
11/25	<b>Funding improvement plan (FIP) or rehabilitation plan (RP) adoption, initial year</b>	Deadline to adopt a funding improvement plan or rehabilitation plan if the 2024 zone certification first certified the plan's zone status as endangered, critical, or critical and declining.
12/25	<b>FIP or RP sent to bargaining parties (initial year)</b>	If the plan's 2024 zone certification first certified the plan's zone status as endangered, critical, or critical and declining, provide participating unions and contributing employers a schedule showing revised benefit and/or contribution structures under the funding improvement plan (FIP) or rehabilitation plan (RP) within 30 days of the trustees' adoption of the FIP or RP.
12/31	<b>Annual benefit statement availability notice</b>	Provide an annual notice to participants about the availability of and means to obtain a pension benefit statement, if alternative notification approach will be used.
Annual	<b>Review and update if necessary FIP or RP (after initial year)</b>	After the initial year, and while the plan remains in endangered or critical status, review and update (if necessary) the plan's funding improvement plan or rehabilitation plan.

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## NAMES OF FORMS

IRS FORM NUMBER	FORM NAME
Form 1096	Annual Summary and Transmittal of U.S. Information Returns
Form 1099-R	Distributions From Pensions, Annuities, Retirement and Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Form 5330	Return of Excise Taxes Related to Employee Benefit Plans
Form 5500	Annual Return/Report of Employee Benefit Plan
Form 5500 Schedule MB	Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information
Form 5558	Application for Extension of Time to File Certain Employee Plan Returns
Form 8809	Application for Extension of Time to File Information Returns
Form 8868	Application for Extension of Time to File an Exempt Organization Return
Form 8955-SSA	Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits
Form 945	Annual Return of Withheld Federal Income Tax
Form 15315	Annual Certification for Multiemployer Defined Benefit Plans
Form W-2	Wage and Tax Statement
Form W-3	Transmittal of Wage and Tax Statement