

2014 Key Administrative Dates and Deadlines for Calendar-year Single-Employer Defined Benefit Plans¹



Subject to ERISA and the Internal Revenue Code

JANUARY

- 1/1/14 • Valuation Data and Carryover/Prefunding Balance
- 1/13/14 • Form 5500 Schedule SB Posting
- 1/15/14 • Quarterly Contribution
- 1/27/14* • PBGC Form 200
- 1/31/14 • Form W-2 (recipients)
- Form 1099-R (recipients)
- Form 945
- Required Minimum Distributions
- Form 5300 (Cycle C plans)

MARCH

- 3/17/14* • Forms 1042 and 1042-S
- Form 1120 or 7004
- 3/31/14 • Form W-2 (electronic)
- Form 1099-R (electronic)
- AFTAP Certification

MAY

- 5/15/14 • PBGC Form 10

JULY

- 7/15/14 • Quarterly Contribution
- 7/25/14 • PBGC Form 200
- 7/29/14 • Summary of Material Modifications
- 7/31/14 • Small Plan Annual Funding Notice
- Plan Audit
- Form 5500 or Form 5558
- Form 8955-SSA or Form 5558
- Notice to Terminated Vested Employees
- Form 5330

SEPTEMBER

- 9/15/14 • Minimum Funding Contribution
- Credit Balance Election
- 9/25/14 • PBGC Form 200
- 9/30/14 • AFTAP Certification
- Summary Annual Report

NOVEMBER

- 11/14/14 • PBGC Form 10

FEBRUARY

- 2/10/14 • Form 945 (alternative date)
- 2/14/14 • Triennial Benefit Statement
- PBGC Form 10
- 2/28/14 • Form W2 and W-3 (paper)
- Form 1099-R (paper)

APRIL

- 4/1/14 • Benefit Restrictions Commence
- Required Minimum Distribution
- 4/15/14 • PBGC Form 4010
- Quarterly Contribution
- 4/25/14 • PBGC Form 200
- 4/30/14 • Annual Funding Notice
- Notice of Funding-Based Limitation
- PBGC Comprehensive Premium Filing

JUNE

AUGUST

- 8/14/14 • PBGC Form 10

OCTOBER

- 10/1/14 • AFTAP-Triggered Benefit Restrictions
- 10/15/14 • Quarterly Contribution
- PBGC Form 10
- Corrective Plan Amendment
- Small Plan Annual Funding Notice
- Form 5500
- Form 8955-SSA
- Notice to Terminated Vested Employees
- PBGC Comprehensive Premium Filing
- 10/27/14* • PBGC Form 200
- 10/30/14 • Notice of Funding-Based Limitations

DECEMBER

- 12/15/14 • Summary Annual Report
- 12/31/14 • AFTAP "Range" Certification Expiration
- IRC Section 436 Interim Amendment and Discretionary Plan Amendment
- Annual Benefit Statement Notice
- Election to Reduce Credit Balance
- Revocation of Credit Balance Election

¹Click on any item for more information or refer to pp. 2-5

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

The Milliman 2014 Single-Employer Defined Benefit 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.

2014 Key Administrative Dates and Deadlines for Calendar-year Single-Employer Defined Benefit Plans Subject to ERISA and the Internal Revenue Code

DATE	ITEM	ACTION
1/1/14	Valuation Data and Carryover/Prefunding Balance	For plans with 100 or more participants, data for the 1/1/14 valuation must reflect the participant census as of 1/1/14, requiring plan sponsors to submit the data to the valuation actuary in a timely manner to enable compliance with the statutory reporting dates in this calendar. Plan asset data is used to calculate the carryover balance or prefunding balance as of 12/31/13. (Note: A plan with fewer than 100 participants may designate any day during the plan year as its valuation date.)
1/13/14	Form 5500 Schedule SB Posting	Post 2012 Form 5500 (<i>Annual Return/Report of Employee Benefit Plan</i>) basic plan information and 2012 Schedule SB (<i>Actuarial Information</i>) on the plan sponsor's existing intranet site, if 2012 Form 5500 was filed on 10/15/13; if filed prior to 10/15/13, the deadline is 90 days from the date of the filing.
1/15/14	Quarterly Contribution	Due date for the fourth required quarterly contribution for 2013, either through cash contributions or a signed election to use available carryover and/or prefunding balances. (Note: A failure to satisfy the requirement within 60 days of this due date may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternative payees within a "reasonable period.")
1/27/14*	PBGC Form 200	File PBGC Form 200 (<i>Notice of Failure to Make Required Contributions</i>), if the plan sponsor failed to timely make a 1/15/14 required contribution that resulted in more than \$1 million in cumulative unpaid contributions. (The filing is made by the plan sponsor or a contributing plan sponsor's parent corporation.)
1/31/14	Form W-2	Provide 2013 IRS Form W-2 (<i>Wage and Tax Statement</i>) to employees, reporting wages and coverage as an "active participant" in a qualified defined benefit pension plan.
1/31/14	Form 1099-R	Provide 2013 IRS Form 1099-R (<i>Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</i>) to recipients of 2013 distributions.
1/31/14	Form 945	File IRS Form 945 (<i>Annual Return of Withheld Federal Income Tax</i>) to report income tax withheld from 2013 distributions. (If deposits were made on time in full payment of the taxes for the year, an alternative return filing date [see 2/10/14 item] optionally applies.)
1/31/14	Required Minimum Distributions	Pay to participants the increase in monthly age-70-1/2 required minimum distribution (RMD) to reflect additional benefits accrued in 2013.
1/31/14	Form 5300 Determination Letter Applications (Cycle C)	Deadline to submit IRS Form 5300 (<i>Application for Determination for Employee Benefits Plan</i>) for a determination letter for individually designed defined benefits plans of plan sponsors with EINs ending in 3 or 8 (Cycle C); also governmental plans unless Cycle E is elected by filing Form 5300 by 1/31/16.
2/10/14	Form 945 (alternative date)	File IRS Form 945, if the withholding taxes on 2013 distributions were timely paid in full.
2/14/14	Triennial Benefit Statement	For any plan that last provided the triennial benefit statement for the plan year ending 12/31/10, provide the triennial benefit statement to participants.
2/14/14	PBGC Form 10	File PBGC Form 10 (<i>Post-Event Notice of Reportable Events</i>) if the 1/15/14 required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed. (This filing may be waived for certain small plans.)
2/28/14	Form W-2 (paper)	File 2013 IRS Form W-2 with the Social Security Administration, if not filing electronically.
2/28/14	Form W-3 (paper)	File SSA Form W-3 (<i>Transmittal of Wage and Tax Statements</i>), reflecting employee wages and elective deferrals for 2013, unless filing electronically.
2/28/14	Form 1099-R (paper)	Transmit paper copies of Form 1099-R to IRS using Form 1096 (<i>Annual Summary and Transmittal of U.S. Information Returns</i>), if not filing electronically.
3/17/14*	Forms 1042 and 1042-S	File IRS Form 1042 (<i>Annual Withholding Tax Return for U.S. Source Income of Foreign Persons</i>) to report income taxes withheld from distributions made in 2013 to certain nonresident aliens. File Copy A of IRS Form 1042-S (<i>Foreign Person's U.S. Source Income Subject to Withholding</i>) to report distributions made in 2013 to certain nonresident aliens, and provide Copies B, C, and D to recipients.

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

The Milliman 2014 Single-Employer Defined Benefit 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.

2014 Key Administrative Dates and Deadlines for Calendar-year Single-Employer Defined Benefit Plans Subject to ERISA and the Internal Revenue Code

DATE	ITEM	ACTION
3/17/14*	Form 1120 or 7004	File IRS Form 7004 (<i>Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns</i>) to obtain a six-month extension of both the Form 1120 (<i>U.S. Corporation Income Tax Return</i>) and the deadline for making and deducting plan year 2013 employer contributions; otherwise, file the corporate tax return and deposit employer contributions for amounts to be considered deductible for plan year 2013.
3/31/14	Form W-2 (electronic)	File 2013 IRS Form W-2 with the Social Security Administration electronically, unless filed on paper by 2/28/14.
3/31/14	Form 1099-R (electronic)	Transmit 2013 IRS Form 1099-R electronically, unless filed on paper by 2/28/14.
3/31/14 and 4/1/14	AFTAP Certification (prior to 9/30 final certification) Benefit Restrictions Commence (if 3/31/14 AFTAP trigger is less than 80%)	If the 2014 AFTAP is not certified by 3/31/14, the 2013 AFTAP minus 10 percentage points is deemed to apply for purposes of triggering IRC section 436 benefit restrictions beginning 4/1/14 and until a subsequent certification determines whether the plan's funded ratio is sufficient to remove the benefit restrictions.
4/1/14	Required Minimum Distribution	Deadline to make the first RMD to terminated vested participants who attained age 70-1/2 in 2013 and to participants older than 70-1/2 who retired in 2013.
4/15/14	PBGC Form 4010	For employers with calendar-year fiscal years, file PBGC Form 4010 (<i>Notice of Underfunding</i>) if plan meets the "gateway" test for 2013, unless an exception applies.
4/15/14	Quarterly Contribution	Due date for the first required quarterly contribution for 2014, either through cash contributions or a signed election to use available carryover and/or prefunding balances. (Note: A failure to satisfy the requirement within 60 days of this due date may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternative payees within a "reasonable period.")
4/25/14	PBGC Form 200	File PBGC Form 200, if the plan sponsor failed to timely make a 4/15/14 required contribution that resulted in more than \$1 million in cumulative unpaid contributions. (The filing is made by the plan sponsor or a contributing plan sponsor's parent corporation.)
4/30/14	Annual Funding Notice	Provide the 2013 annual funding notice to participants, beneficiaries, labor organizations representing participants and beneficiaries, and PBGC, if the plan has more than 100 participants. (Note: A notice to PBGC is not required if the plan has less than \$50 million in underfunding (but the plan sponsor must provide the notice within 30 days of a PBGC request.)
4/30/14	Notice of Funding-Based Limitation	Provide a notice of IRC section 436 benefit restrictions to plan participants if the 2014 certified AFTAP or deemed AFTAP is less than 80% as of 4/1/14 and notice was not previously provided. (Note: If the AFTAP was certified prior to 3/31/14, the deadline to notify participants is 30 days after the restriction first applies.)
4/30/14	PBGC Comprehensive Premium Filing	For plans that paid an estimated variable-rate premium to PBGC for 2013 by 10/15/13 and had more than 100 participants, file the final 2013 PBGC Comprehensive Premium Filing and pay reconciled amounts. For plans with fewer than 100 participants, pay the 2013 flat-rate and variable-rate premiums to PBGC.
5/15/14	PBGC Form 10	File PBGC Form 10 if the 4/15/14 required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed. (This filing may be waived for certain small plans.)
7/15/14	Quarterly Contribution	Due date for the second required quarterly contribution for 2014, either through cash contributions or a signed election to use available carryover and/or prefunding balances. (Note: A failure to make the contribution within 60 days of this due date may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternative payees within a "reasonable period.")
7/25/14	PBGC Form 200	File PBGC Form 200, if the plan sponsor failed to timely make a 7/15/14 required contribution that resulted in more than \$1 million in cumulative unpaid contributions. (The filing is made by the plan sponsor or a contributing plan sponsor's parent corporation.)
7/29/14	Summary of Material Modifications	Provide a Summary of Material Modifications (SMM) to participants if the plan adopted amendments for the plan year ending 12/31/13, unless the information was included in an updated and timely distributed Summary Plan Description.

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

The Milliman 2014 Single-Employer Defined Benefit 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.

2014 Key Administrative Dates and Deadlines for Calendar-year Single-Employer Defined Benefit Plans Subject to ERISA and the Internal Revenue Code

DATE	ITEM	ACTION
7/31/14	Small Plan Annual Funding Notice	For plans with 100 or fewer participants, provide the 2013 annual funding notice to participants, beneficiaries, labor organizations representing participants and beneficiaries, and PBGC, unless IRS Form 5558 will be timely filed to extend the Form 5500 filing due date by 2-1/2 months (to 10/15/14). (Note: A notice to PBGC is not required if the plan has less than \$50 million in underfunding [but the plan sponsor must provide the notice within 30 days of a PBGC request].)
7/31/14	Plan Audit	Deadline to obtain a qualified accountant's audit report or limited scope audit to include in Schedule H (<i>Financial Information</i>) as an attachment to 2013 Form 5500, if there are more than 100 eligible participants, unless IRS Form 5558 (<i>Application for Extension of Time to File Certain Employee Plan Returns</i>) is filed to obtain an extension.
7/31/14	Form 5500 or Form 5558	File 2013 Form 5500 using DOL EFAST2 or file IRS Form 5558 for each single-employer plan to extend Form 5500 filing due date by 2-1/2 months to 10/15/14. A signature is not required to file Form 5558. (A posting of the 2013 Form 5500 basic plan information and 2013 Schedule SB (<i>Actuarial Information</i>) on the plan sponsor's existing intranet site is required within 90 days of filing Form 5500.)
7/31/14	Form 8955-SSA or Form 5558	Deadline to file 2013 IRS Form 8955-SSA (<i>Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits</i>) or file IRS Form 5558 to extend the filing deadline for Form 8955-SSA to 10/15/14.
7/31/14	Notice to Terminated Vested Employees	Provide a notice describing the amount of the vested accrued benefit at normal retirement age to terminated vested employees who were reported on 2013 Form 8955-SSA or file IRS Form 5558 to extend the filing deadline for Form 8955 SSA to 10/15/14.
7/31/14	Form 5330	File IRS Form 5330 (<i>Return of Excise Taxes Related to Employee Benefit Plans</i>) to report and pay excise taxes on 2013 prohibited transactions and nondeductible contributions.
8/14/14	PBGC Form 10	File PBGC Form 10, if the 7/15/14 required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed. (This filing may be waived for certain small plans.)
9/15/14	Minimum Funding Contribution	Due date to make a final contribution to satisfy the 2013 minimum funding requirement or to make any contribution to be included on 2013 Form 5500 Schedule SB. (Note: A failure to satisfy the minimum funding requirement may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternative payees within a "reasonable period.")
9/15/14	Credit Balance Election	Deadline to elect to add to the 2014 prefunding balance or to use the plan's carryover and/or prefunding balance to offset the minimum required contribution for 2013 by providing an irrevocable written notification to the plan's enrolled actuary and the plan administrator. (Note: A failure to satisfy the minimum funding requirement may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternative payees within a "reasonable period.")
9/25/14	PBGC Form 200	File PBGC Form 200, if the plan sponsor failed to make a 9/15/14 required contribution that resulted in more than \$1 million in cumulative unpaid contributions.
9/30/14	AFTAP Certification	Deadline for completion of the actuarial valuation and certification of the final 2014 AFTAP, unless the 2014 AFTAP was "range" certified. (If the AFTAP is not certified by this date, the AFTAP is deemed to be less than 60% for the remainder of the plan year.)
9/30/14	Summary Annual Report (if plan not covered by PBGC)	For non-PBGC-covered plans (e.g., "professional service employers" with fewer than 26 employees, electing church groups), distribute Summary Annual Report to participants, unless extended by a timely filed IRS Form 5558.
10/1/14	AFTAP-Triggered Benefit Restrictions	Commence IRC section 436 benefit restrictions if the plan's certified or deemed 2014 AFTAP (see 9/30/14 entry) is less than 80%.
10/15/14	Quarterly Contribution	Due date for the third required quarterly contribution for 2014, either through cash contributions or a signed election to use available carryover and/or prefunding balances. (Note: A failure to satisfy the requirement within 60 days of this due date may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternative payees within a "reasonable period.")
10/15/14	PBGC Form 10	File PBGC Form 10, if the 9/15/14 final contribution for the plan year 2013 was missed.
10/15/14	Corrective Plan Amendment	Deadline to adopt a retroactive corrective plan amendment, if the plan fails minimum coverage, nondiscrimination, and/or compensation requirements for 2013.

2014 Key Administrative Dates and Deadlines for Calendar-year Single-Employer Defined Benefit Plans Subject to ERISA and the Internal Revenue Code

DATE	ITEM	ACTION
10/15/14	Small Plan Annual Funding Notice	For plans with 100 or fewer participants, provide the 2013 annual funding notice to participants, beneficiaries, labor organizations representing participants and beneficiaries, and PBGC, if the due date was extended by a timely filed IRS Form 5558. (Note: A notice to PBGC is not required if the plan has less than \$50 million in underfunding [but the plan sponsor must provide the notice within 30 days of a PBGC request].)
10/15/14	Form 5500	File 2013 Form 5500 using DOL EFAST2, if the due date was extended by a timely filed IRS Form 5558. (A posting of the 2013 Form 5500 basic plan information and 2013 Schedule SB on the plan sponsor's existing intranet site is required within 90 days of filing Form 5500.)
10/15/14	Form 8955-SSA	File 2013 IRS Form 8955-SSA, if the due date was extended by a timely filed IRS Form 5558.
10/15/14	Notice to Terminated Vested Employees	Provide a notice describing the amount of the vested accrued benefit at normal retirement age to terminated vested employees who were reported on Form 8955-SSA if the due date was extended by a timely filed IRS Form 5558.
10/15/14	PBGC Comprehensive Premium Filing	For plans with 100 or more participants, file the 2014 PBGC Comprehensive Premium Filing and pay flat-rate and estimated (or final) variable-rate premiums. For plans with 100 to 499 participants, file the 2014 PBGC Comprehensive Premium Filing and pay flat-rate and estimated (or final) variable-rate premiums.
10/27/14*	PBGC Form 200	File PBGC Form 200, if the plan sponsor failed to timely make a 10/15/14 required contribution that resulted in more than \$1 million in cumulative unpaid contributions. (The filing is made by the plan sponsor or a contributing plan sponsor's parent corporation.)
10/30/14	Notice of Funding-Based Limitations	Provide a notice of IRC section 436 benefit restrictions to plan participants, if the 9/30/14 certified or deemed AFTAP is less than 80% and notice was not previously provided. (Note: If the AFTAP was certified prior to 9/30/14, the deadline to notify participants is 30 days after the restriction first applies.)
11/14/14	PBGC Form 10	File PBGC Form 10, if the 10/15/14 required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed. (This filing may be waived for certain small plans.)
12/15/14	Summary Annual Report	For non-PBGC-covered plans (e.g., "professional service employers" with fewer than 26 employees, electing church groups), distribute to participants Summary Annual Report to participants, if the 5500 due date was extended by a timely filed Form 5558.
12/31/14	AFTAP "Range" Certification Expiration	Deadline to certify the 2014 AFTAP if the plan used a "range" certification. (Note: A failure to certify the AFTAP by 12/31/14 will result in the AFTAP for the plan year being deemed under 60% retroactively to 10/1/14.)
12/31/14	IRC Section 436 and Discretionary Plan Amendments	Deadline to adopt an interim amendment with IRC section 436 and/or to amend plan for discretionary changes implemented during 2014.
12/31/14	Annual Benefit Statement Notice	Provide an annual notice about the availability of and the means to obtain the pension benefit statement for 2014 to participants, if the alternative notification approach will be used.
12/31/14	Election to Reduce Credit Balance	Deadline to elect to reduce the plan's carryover and/or prefunding balance as of 1/1/14 (e.g., to avoid or terminate a benefit restriction) by providing an irrevocable written notification to the plan's enrolled actuary and the plan administrator.
12/31/14	Revocation of Credit Balance Election	Deadline to revoke a prior election to use carryover or prefunding balance to meet minimum funding requirements for 2014, by providing written notification to the plan's enrolled actuary and the plan administrator. (Note: This revocation is only allowed to the extent that the amount of the prior election exceeded the minimum required contribution.)

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

The Milliman 2014 Single-Employer Defined Benefit 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.