

# 2017 Key Administrative Dates and Deadlines for Calendar-Year Multiemployer Defined Benefit Plans<sup>1</sup>

Subject to ERISA and the Internal Revenue Code



## JANUARY

- 1/1/17 ▪ Automatic Employer Surcharge
- 1/13/17 ▪ Form 5500, Schedule MB Posting
- 1/31/17 ▪ Required Minimum Distributions
  - Forms W-2, W-3, 8809
  - Form 1099-R
  - Form 945

## FEBRUARY

- 2/10/17 ▪ Form 945 (Alternative Date)
- 2/14/17 ▪ Triennial Benefit Statement
- 2/28/17 ▪ Form 1099-R (paper) or 8809

## MARCH

- 3/1/17 ▪ Notice of Request for Extension of Amortization Period
- 3/15/17 ▪ Request for an Automatic Extension of Amortization Period
- 3/30/17 ▪ Form 1099-R (paper, with extension)
- 3/31/17 ▪ Zone Certification
  - Form 1099-R (electronic) or 8809

## APRIL

- 4/1/17 ▪ Required Minimum Distributions
- 4/30/17 ▪ Annual Funding Notice
  - Notice of Endangered or Critical Status

## MAY

- 5/1/17\* ▪ Form 1099-R (electronic, with extension)
- 5/31/17 ▪ Contribution Surcharge

## JUNE

## JULY

- 7/29/17 ▪ Summary of Material Modifications
- 7/31/17 ▪ Plan Audit
  - Form 5500 or 5558
  - Form 8955-SSA or 5558
  - Notice to Terminated Vested Employees
  - Small Plan Annual Funding Notice
  - Form 5330 or 5558

## AUGUST

- 8/30/17 ▪ Summary Report of Multiemployer Plan

## SEPTEMBER

## OCTOBER

- 10/16/17\* ▪ Form 5500
  - Form 8955-SSA
  - Notice to Terminated Vested Employees
  - PBGC Comprehensive Premium Filing

## NOVEMBER

- 11/15/17 ▪ Summary Report of Multiemployer Plan
- 11/26/17 ▪ Funding Improvement Plan or Rehabilitation Plan Adoption

## DECEMBER

- 12/26/17 ▪ Funding Improvement Plan or Rehabilitation Plan Schedule
- 12/31/17 ▪ Annual Benefit Statement Notice

<sup>1</sup>Click on any item for more information or refer to pp. 2-3.

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

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## 2017 Key Administrative Dates and Deadlines for Calendar-Year Multiemployer Defined Benefit Plans Subject to ERISA and the Internal Revenue Code

DATE	ITEM	ACTION
1/1/17	Automatic Employer Surcharge	For a plan first certified as critical in 2016, contribution surcharges increase to 10% (from 5%) on employer contributions if the bargaining parties have not adopted a schedule related to a rehabilitation plan.
1/13/17	Form 5500, Schedule MB Posting	Post 2015 Form 5500 ( <i>Annual Return/Report of Employee Benefit Plan</i> ) basic plan information and Schedule MB ( <i>Actuarial Information</i> ) on the plan sponsor's existing Intranet site, if 2015 Form 5500 was filed on 10/17/16; if filed prior to 10/17/16, the deadline is within 90 days of the filing date.
1/31/17	Required Minimum Distributions	Pay to participants increase in monthly age-70-1/2 required minimum distributions (RMD) to reflect additional benefits accrued in 2016.
1/31/17	Forms W-2, W-3, 8809	Contributing employer to provide 2016 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, and file the form with the Social Security Administration (SSA) using Form W-3 ( <i>Transmittal of Wage and Tax Statement</i> ) unless a 30-day extension request using Form 8809 ( <i>Application for Extension of Time to File Information Returns</i> ) is timely filed.
1/31/17	Form 1099-R	Provide IRS Form 1099-R ( <i>Distributions from Pensions, Annuities, Retirement and Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</i> ) to recipients of 2016 distributions.
1/31/17	Form 945	File IRS Form 945 ( <i>Annual Return of Withheld Federal Income Tax</i> ) to report income tax withheld from 2016 distributions. (If deposits were made on time in full payment of the taxes for the year, an alternative return filing date optionally applies.)
2/10/17	Form 945 (Alternative Date)	File IRS Form 945, if the withholding taxes on 2016 distributions were timely paid in full.
2/14/17	Triennial Benefit Statement	For plans that last provided the triennial benefit statement for the 2011-2013 period, provide the PPA triennial benefit statements to participants for the 2014-2016 period.
2/28/17	Forms 1099-R (paper) or 8809	Transmit paper copies of 2016 Form 1099-R to the IRS using Form 1096 ( <i>Annual Summary and Transmittal of U.S. Information Returns</i> ), if not filing electronically or if a 30-day extension request on Form 8809 is timely filed.
3/1/17	Notice of Request for Extension of Amortization Period	Provide the 14-day advance written notice to participants, beneficiaries, alternate payees, participating unions, and PBGC of an intent to submit to the IRS an application for an extension of the amortization period for 2016.
3/15/17	Request for an Automatic Extension of Amortization Period	Deadline to request from the IRS an automatic extension of amortization charge bases for 2016.
3/30/17	Form 1099-R (paper, with extension)	Transmit paper copies of 2016 Form 1099-R to the IRS using Form 1096 if the deadline was extended by a timely filed Form 8809.
3/31/17	Zone Certification	Deadline for the plan's enrolled actuary to provide to the IRS and plan trustees the actuarial certification of the plan's 2017 funded status and, if applicable, the progress toward a previously adopted funding improvement plan or rehabilitation plan.
3/31/17	Form 1099-R (electronic) or 8809	Transmit 2016 Form 1099-R electronically with the IRS, unless filed on paper by 2/28/17 or if a 30-day extension request on Form 8809 is timely filed.
4/1/17	Required Minimum Distributions	Deadline to make the first RMD to terminated vested participants who attained age 70-1/2 in 2016 and to participants older than age 70-1/2 who retired in 2016.
4/30/17	Annual Funding Notice	Provide the 2016 annual funding notice to participants, beneficiaries, labor organizations representing participants and beneficiaries, contributing employers, and PBGC, if the plan has more than 100 participants. (Note: Additional information must be included for endangered and critical plans.)
4/30/17	Notice of Endangered or Critical Status	If the plan's 3/31/17 Zone Certification for the 2017 plan year classifies the plan's status as endangered or critical, notify participants, beneficiaries, participating unions, contributing employers, PBGC, and DOL or, if earlier, within 30 days of date of the certification. If the plan would otherwise have been certified as endangered but for a certification that the plan is not projected to be in endangered status as of the end of the 10th plan year ending after the year of certification, notify bargaining parties and the PBGC. If the plan is not in critical status but is projected to be in critical status in any of the succeeding five plan years, notify the IRS of an election to be in critical status or notify the PBGC if not elected.
5/1/17*	Form 1099-R (electronic, with extension)	Transmit 2016 Form 1099-R electronically with the IRS if the deadline was extended by a timely filed Form 8809.

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<b>DATE</b>	<b>ITEM</b>	<b>ACTION</b>
5/31/17	Contribution Surcharge	If the plan's 3/31/17 Zone Certification for the 2017 plan year first certified the plan's funded status as critical, a surcharge of 5% on employer contributions applies if the bargaining parties have not adopted a schedule related to a rehabilitation plan. (This amount increases to 10% on 1/1/18 if the bargaining parties do not adopt the rehabilitation plan by then.)
7/29/17	Summary of Material Modifications	Provide a Summary of Material Modifications to participants if the plan adopted amendments for 2016, unless the information was included in an updated and timely distributed Summary Plan Description.
7/31/17	Plan Audit	Deadline to obtain a qualified accountant's audit report or limited scope audit to include as attachment to Form 5500 Schedule H ( <i>Financial Information</i> ) if there are more than 100 eligible participants, unless Form 5558 is filed with IRS to obtain a 2-1/2 month extension.
7/31/17	Form 5500 or 5558	File 2016 Form 5500 or file IRS Form 5558 ( <i>Application for Extension of Time to File Certain Employee Plan Returns</i> ) for each multiemployer plan to extend the Form 5500 filing due date by 2-1/2 months. (The 2016 Form 5500 basic plan information and 2016 Schedule MB should be posted on the plan sponsor's existing Intranet site within 90 days of filing Form 5500.)
7/31/17	Form 8955-SSA or 5558	File 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 by 2-1/2 months.
7/31/17	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 2016 IRS Form 8955-SSA, unless the IRS Form 5558 is filed to extend the deadline.
7/31/17	Small Plan Annual Funding Notice	For plans with 100 or fewer participants in 2015, provide the 2016 annual funding notice to participants, beneficiaries, contributing employers, labor organizations representing participants and beneficiaries, and PBGC, unless a Form 5558 is timely filed with the IRS to extend the deadline. (Note: Additional information must be included for endangered and critical plans.)
7/31/17	Form 5330 or 5558	File IRS Form 5330 ( <i>Return of Excise Taxes Related to Employee Benefit Plans</i> ) to report and pay excise taxes on 2016 prohibited transactions and nondeductible contributions, unless the IRS has approved an extension to file via the timely filing of IRS Form 5558. (The filing extension does not extend the date to pay excise taxes.)
8/30/17	Summary Report of Multiemployer Plan	Provide summary information (an "ERISA §104(d) notice") about the plan's 2016 finances to participating unions and contributing employers, if Form 5500 was filed without applying for an extension.
10/16/17*	Form 5500	File 2016 Form 5500 if the due date was extended by a timely filed IRS Form 5558. (A posting of the 2016 Form 5500 basic plan information and Schedule MB on the plan sponsor's existing Intranet site is required within 90 days of filing Form 5500.)
10/16/17*	Form 8955-SSA	File 2016 IRS Form 8955-SSA, if the due date was extended by a timely filed IRS Form 5558.
10/16/17*	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 2016 IRS Form 8955-SSA, if the due date was extended by a timely filed IRS Form 5558.
10/16/17*	PBGC Comprehensive Premium Filing	File the 2017 PBGC Comprehensive Premium Filing and pay a flat-rate premium of \$28 per participant.
11/15/17	Summary Report of Multiemployer Plan	Provide summary information (an "ERISA §104(d) notice") about the plan's 2016 finances to participating unions and contributing employers, if the Form 5500 due date was extended by a timely filed Form 5558.
11/26/17	Funding Improvement Plan or Rehabilitation Plan Adoption	Deadline to adopt a funding improvement plan or a rehabilitation plan if the 3/31/17 Zone Certification first certified the plan's funded status as endangered or critical.
12/26/17	Funding Improvement Plan or Rehabilitation Plan Schedule	If the plan's 3/31/17 Zone Certification first certified the plan's funded status as endangered or critical, provide participating unions and contributing employers a notice showing revised benefit and/or contribution structures under the funding improvement plan or rehabilitation plan that was adopted during 2017 or, if earlier, 30 days after the date of adoption.
12/31/17	Annual Benefit Statement Notice	Provide an annual notice about the availability of and the means to obtain the pension benefit statement for 2017 to participants, if the alternative notification approach is used for 2017.

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