

2019 Recurring 401(k) Deadlines

NestEggs' Signature-Ready Preparation

2019 Deadline	Action/Form	Due Date¹	Responsible Party	Delivered To
1/31	Distribution Reporting (Form 1099-R)	By 1/31 each calendar year	 Payor	Participants
2/11	Annual Return of Withheld Federal Income Tax	2/10	 Payor	IRS
3/15	Contribution Deadline for Tax Deductibility (no extension)	2 ½ months after fiscal year-end	Corporate Employer	Plan Trust Accounts
3/31	Required Minimum Distribution Start Date (age 70 ½ or retiring participants over 70 ½)	By 4/1 of each calendar year	 Payor	Participants
4/15	Distribution of 2017 402(g) excess deferral amounts due to participants	15 th day of 4 th month after end of Partnership or personal tax year	 Plan Sponsor	Participants
4/15	Contribution Deadlines for Deductibility for Unincorporated Entities (no extensions)	15 th day of 4 th month after end of partnership or personal tax year	Sole Proprietor, LLC, Partnership, or LLP)	Plan Trust Accounts
4/15	Filing of Individual and/or Partnership tax returns; Requests for Automatic Extension – Corporate	15 th day of 4 th month after end of Partnership or personal tax year	Sole Proprietor, LLC, Partnership, or LLP)	IRS
5/1	PPA restatement due for prototype documents and volume submitter plans	By 4/30 of typically every 6 year	 Plan Sponsor	n/a
7/1	Updated required fee disclosure, if investment-related changes have been since 7/1/15	7/1 calendar year	 Payor	Plan Sponsor
7/31	Annual Report of Plan (with Schedules - Form 5500)	Last day of 7 th month beginning after end of plan year (or as extended)	 Plan Sponsor	Plan Sponsor
7/31	Form 8955 Identifying Separated Participants with Deferred Vested Benefits	Last day of 7 th month beginning after end of plan year (or as extended)	 Plan Sponsor	IRS/Social Security Administration
7/31	Request for Automatic Extension – 5500 Series	Due date for Form 5558	 Plan Sponsor	IRS
9/15	Extended Contribution Deadline for Tax Deductibility	Six months after original filing deadline	 Plan Sponsor	Plan Trust Accounts
9/30	Summary Annual Report	9th month after end of plan year	 Plan Sponsor	Participants
10/15	Extended Deadline (Form 5500)	2 ½ months after original filing deadline	 Plan Sponsor	Plan files
10/15	Extended Deadline(form 8955)/ Separated Participants - Deferred Vested Benefits	2 ½ months after original filing deadline	 Plan Sponsor	IRS/Social Security Administration
10/15	Final Contribution Deadline for Tax Deductibility for Sole Proprietors (Form 1040)	Six months after original due date	 Sole Proprietor, LLC Partnership, or LLP)	Plan Trust Accounts
10/31	2018 SIMPLE Plan Notice	60 days prior to start of plan year	 Plan Sponsor	Participants
12/1	2018 Safe Harbor Notice (QACA / 3% Safe Harbor Notice, if applicable)	At least 30 days before end of plan year	 Plan Sponsor / Administrator	Participants

¹Generally, deadlines for IRS and DOL Forms are extended to the next business day if the due date falls on a weekend or holiday