

Pentegra 2023 Compliance Calendar

January

Census data provided to Pentegra for compliance testing no later than January 31st
January 31st—Form 1099-R due to participants who received distributions during the prior year

February

February 28th—Form 1099 due to IRS, if filing by paper

March

March 15th—Refund excess contributions for failed ADP/ACP testing
March 15th—File corporate tax return and contribution deadline for deductibility (without extension). Deadline for requesting automatic extension to September 15th for corporate tax returns
March 31st—Form 1099 due to IRS, if filing electronically

April

April 1st — Required beginning date for RMDs for terminated vested participants or more than 5% owner who attained age 73 in prior year
April 18th—Refund excess deferrals above 402(g) limit

June

June 30th—Corrective distributions for failed ADP/ACP testing for plans with EACA without 10% excise tax



July

July 31st—Deadline to electronically sign Form 5500 or file Form 5558 Application for Extension

September

September 30th—Deadline to distribute SAR to participants, unless extension was filed

October

October 15th—Final deadline to electronically sign Form 5500 with extension.

December

December 1st—Deadline to distribute the following notices:

1. Safe Harbor
2. QDIA
3. Automatic Contribution Arrangement
4. Annual Participant Fee Disclosure

December 31st —RMD for payments due, for applicable participants over age 73

Compliance Calendar is assuming plan year end of December 31st.