

Pentegra 2024 Compliance Calendar

January

January 31st—Deadline for providing census data to Pentegra for compliance testing
January 31st—Form 1099-R due to participants who received distributions during the prior year

February

February 28th—Deadline for filing Form 1099-R with IRS to report distributions made in previous year, if not filed electronically.

March

March 15th—Refund excess contributions for failed ADP/ACP testing
March 15th—Deadline for filing S Corporation and partnership tax returns and contribution deadline for deductibility (without extension).
March 15th—Deadline for requesting automatic extension (to September 15) of S Corporation and partnership tax returns.
March 31st—Deadline for electronic filing of Form 1099-R to report distributions made in previous year.

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 15th—Deadline for processing corrective distributions for IRC Section 402(g) excesses.

June

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

July

July 31st—Deadline for filing Form 5500 (without extension).
July 31st—Deadline for filing Form 5558 to request automatic extension of time to file Form 5500 (2 1/2 months).

September

September 30th—Deadline for distributing Summary Annual Report (SAR) to participants, provided deadline for Form 5500 was not extended.

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.