

**401(K) & DEFINED CONTRIBUTION ADMINISTRATIVE CALENDAR**

DUE DATE	TASK	DESCRIPTION	OTHER INFO
JANUARY 1	UPDATE PAYROLL FOR NEW LIMITS	ADJUSTMENTS TO 401(K) AND COMPENSATION DOLLAR LIMITS	WWW.ATTSEA.COM
JANUARY 1	AUTO ENROLLMENTS & AUTOMATIC INCREASES	IF YOUR PLAN PROVIDES AUTO ENROLLMENT & AUTOMATIC INCREASES, CHECK PAYROLL TO ENSURE UPDATES ARE MADE	FAILURE TO IMPLEMENT CAN REQUIRE EMPLOYER CORRECTIVE CONTRIBUTION
JANUARY 31	IRS FORM 1099-R	DUE TO PARTICIPANTS WHO RECEIVED DISTRIBUTIONS IN THE PRIOR CALENDAR YEAR	N/A IF ON A PLATFORM VENDOR
JANUARY 31	IRS FORM 945	REPORT DUE TO IRS OF TAXES PAID ON PENSION DISTRIBUTIONS	N/A IF ON A PLATFORM VENDOR
JANUARY 31	COMPLETE CENSUS & QUESTIONNAIRE	PROVIDE ASI WITH DATA NEEDED TO COMPLETE COMPLIANCE TESTING AND CONTRIBUTION CALCULATIONS	<a href="http://WWW.PLANSPONSORLINK.COM/ATTSEA">WWW.PLANSPONSORLINK.COM/ATTSEA</a>
FEBRUARY 28	SUBMIT IRS FORM 1096 & 1099-R	DEADLINE TO SUBMIT IRS COPIES OF THESE FORMS	
MARCH 15	MAKE CORRECTIVE DISTRIBUTIONS FOR FAILED ADP/ACP TESTS	DEADLINE TO REFUND CORRECTIVE DISTRIBUTIONS IN ORDER TO AVOID THE 10% EXCISE TAX	
MARCH 15	TAX RETURNS & COMPANY CONTRIBUTIONS DUE	FOR S-CORPS, PARTNERSHIPS & LLCs, UNLESS FILING AN EXTENSION	EXTENSION IS FILED BY THE CPA
APRIL 1	AGE 70 1/2 DISTRIBUTIONS	INITIAL DISTRIBUTION DEADLINE FOR PARTICIPANTS WHO TURNED 70 1/2 IN THE PRIOR CALENDAR YEAR	EXCEPTIONS MAY APPLY IF STILL EMPLOYED
APRIL 15	DISTRIBUTE EXCESS DEFERRALS	DEADLINE TO DISTRIBUTE 401(K) DISTRIBUTIONS IN EXCESS OF DOLLAR LIMIT ANNOUNCED BY IRS ( 18,000 IN 2017)	TO AVOID DOUBLE TAXATION
APRIL 15	TAX RETURNS & COMPANY CONTRIBUTIONS DUE	FOR C-CORPS AND SOLE PROPRIETORS, UNLESS FILING AN EXTENSION	EXTENSION IS FILED BY THE CPA
MAY 15	FORM 990 DUE	NORMAL DEADLINE FOR NON-PROFIT ORGANIZATIONS	
MAY	SCHEDULE AUDIT	LARGE PLAN 5500 FILERS SHOULD BE UNDERGOING OR SCHEDULING AUDIT IF FILING 5500 BY 07/31	ONLY APPLICABLE IF > 120 PARTICIPANTS IN THE PLAN
JULY 29	DISTRIBUTE SMM	210 DAY DEADLINE TO DISTRIBUTE SUMMARY OF MATERIAL MODIFICATIONS FOR AMENDMENT MADE FOR THE PRIOR PLAN YEAR	N/A IF NO AMENDMENTS
JULY 31	FORM 5500 DUE	FORM 5500 , FORM 8955-SSA AND SCHEDULES ARE DUE SEVEN MONTHS AFTER PLAN YEAR END, UNLESS EXTENDED	ASI WILL FILE EXTENSION IF NEEDED
JULY 31	FORM 5558 DUE	FORM 5558 DUE IF EXTENDING THE FORM 5500	ASI WILL FILE EXTENSION IF NEEDED
SEPTEMBER 15	TAX RETURNS & COMPANY CONTRIBUTIONS DUE	EXTENDED DEADLINE FOR S-CORPS, PARTNERSHIPS & LLCs	
SEPTEMBER 15	SOLE-PROPS ON EXTENSION WITH DEFINED BENEFIT, TARGET, OR MPP	MINIMUM FUNDING DEADLINE FOR SOLE PROPS WITH DEFINED BENEFIT, TARGET BENEFIT, OR MONEY PURCHASE PLANS	
SEPTEMBER 30	DISTRIBUTE SUMMARY ANNUAL REPORT (SAR)	SUMMARIZED FORM 5500 INFORMATION IS DUE TO PARTICIPANTS BY THE LATER OF 9 MONTHS AFTER PLAN YEAR END, OR 2 MONTHS AFTER EXTENDED DUE DATE OF FORM 5500	
OCTOBER 15	FORM 5500 DUE ON EXTENSION	EXTENDED DEADLINE TO SUBMIT FORM 5500 FOR PLANS WITH FORM 5558 FILING EXTENTION	
OCTOBER 15	TAX RETURNS DUE ON EXTENSION	FOR C-CORPORATIONS ON EXTENSION	
OCTOBER 15	TAX RETURNS DUE & DISCRETIONARY PROFIT SHARING	FOR SOLE PROPRIETORS ON EXTENSION	
OCTOBER/NOVEMBER	DISTRIBUTE ANNUAL 401(K) PLAN SAFE HARBOR NOTICE FOR THE UPCOMING PLAN YEAR	PROVIDE NOTICE TO ELIGIBLE EMPLOYEES. NOTICE DUE 30-90 DAYS BEFORE THE BEGINNING OF THE NEXT PLAN YEAR	
OCTOBER/NOVEMBER	DISTRIBUTE QUALIFIED DEFAULT INVESTMENT ALTERNATIVE(QDIA) NOTICE AND AUTO ENROLLMENT NOTICE, IF APPLICABLE	PROVIDE ANNUAL NOTICE TO ALL PARTICIPANTS (INCLUDING ALTERNATE PAYEES AND BENEFICIARIES) TO INFORM THEIR RIGHTS TO DIRECT INVESTMENTS AND HOW THEIR ACCOUNTS WILL BE INVESTED IF THEY DO NOT DIRECT INVESTMENTS. DUE 30-90 DAYS PRIOR TO BEGINNING OF THE NEXT YEAR	
NOVEMBER 15	FORM 990 ON EXTENSION	FOR NON-PROFIT ORGANIZATIONS	

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DECEMBER 31	REQUIRED MINIMUM DISTRIBUTIONS AGE 70 1/2	DEADLINE TO MAKE RMD DISTRIBUTION TO PARTICIPANTS WHO TURNED 70 1/2 MORE THAN ONE CALENDAR YEAR AGO	
DECEMBER 31	AMENDMENT DEADLINE TO MAKE CHANGES TO SAFE HARBOR FORMULA	IF MAKING CHANGES TO SAFE HARBOR FOR NEXT YEAR, MUST ADOPT AMENDMENT BY DECEMBER 31	MUST GIVE NEW NOTICE BY DECEMBER 1ST
DECEMBER 31	ADOPT DISCRETIONARY AMENDMENTS	DEADLINE FOR FORMAL ADOPTION OF AMENDMENTS FOR CERTAIN DISCRETIONARY CHANGES THAT BECAME EFFECTIVE DURING THE PLAN YEAR	
<b>AD-HOC &amp; RECURRING ITEMS</b>	INITIAL PARTICIPANTS FEE DISCLOSURE	THE INITIAL FEE DISCLOSURE TO NEWLY ELIGIBLE PARTICIPANTS MUST BE PROVIDED ON OR BEFORE THE FIRST DATE THEY CAN DIRECT THEIR INVESTMENTS	
	ANNUAL PARTICIPANTS FEE DISCLOSURE	THE ANNUAL FEE DISCLOSURE TO ACTIVE PARTICIPANTS MUST BE PROVIDED AT LEAST ONCE IN ANY 14 MONTH PERIOD	
	QUARTERLY PARTICIPANT FEE DISCLOSURE	THE QUARTERLY FEE DISCLOSURE OF ACTUAL FEES CHARGED TO ACCOUNTS MUST BE PROVIDED TO PARTICIPANTS ONCE EVERY CALENDAR QUARTER	ONLY IN PARTICIPANT DIRECTED ACCOUNTS
	DISCLOSURE OF ANY CHANGE IN FEES	PARTICIPANTS MUST BE NOTIFIED OF ANY CHANGE IN FEES 30-90 DAYS PRIOR TO THE EFFECTIVE DATE OF THE CHANGE	AS NEEDED
	PPA NOTICES	ANNUAL AND QUARTERLY NOTICES FOR PARTICIPANT DIRECTED ACCOUNT HOLDERS	MOST PLATFORM VENDOR STATEMENTS ARE PPA COMPLIANT. BROKERAGE WINDOWS GENERALLY REQUIRE A SEPARATE NOTICE
	AUTO ENROLLMENTS	IF YOU HAVE AN AUTO ENROLLMENT PLAN, YOU MUST ENROLL NEWLY ELIGIBLE PARTICIPANTS AT THE DEFAULT RATE	DEPENDS ON ENTRY DATE AND PLAN FEATURES
	MID-YEAR ENROLLMENTS	PARTICIPANT ENROLLMENT AND EDUCATION FOR NEWLY ELIGIBLE EMPLOYEES	CONTACT THE INVESTMENT ADVISOR TO SCHEDULE MEETINGS
	DISTRIBUTIONS	ADVISE TERMINATING EMPLOYEES OF THE RIGHT TO TAKE A DISTRIBUTION	CONTACT ASI FOR PAPERWORK
	MID-YEAR ENROLLMENTS	PARTICIPANT ENROLLMENT AND EDUCATION FOR NEWLY ELIGIBLE EMPLOYEES	CONTACT THE INVESTMENT ADVISOR TO SCHEDULE MEETINGS