

2018 Key Administrative Dates and Deadlines for Calendar-Year Single-Employer Defined Benefit Plans¹



Subject to ERISA and the Internal Revenue Code

JANUARY

- 1/1/18
 - Valuation Data and Carryover/Prefunding Balance
 - Mortality Tables
- 1/13/18
 - Form 5500 Schedule SB Posting
- 1/15/18
 - Quarterly Contribution
- 1/25/18
 - PBGC Form 200
- 1/31/18
 - Required Minimum Distributions
 - Forms W-2, W-3, 8809
 - Form 1099-R
 - Form 945

MARCH

- 3/1/18
 - Notice of Minimum Funding Standard Waiver Application
- 3/15/18
 - Minimum Funding Standard Waiver
 - Forms 1042 and 1042-S
- 3/30/18
 - Form 1099-R (paper, with extension)
- 3/31/18
 - Summary Plan Description
 - AFTAP Certification

MAY

- 5/1/18
 - Notice of Funding Based Limitation
- 5/2/18
 - Form 1099-R (electronic, with extension)
- 5/15/18
 - PBGC Form 10

JULY

- 7/15/18
 - Quarterly Contribution
- 7/25/18
 - PBGC Form 200
- 7/29/18
 - Summary of Material Modifications
- 7/31/18
 - Plan Audit
 - Form 5500 or 5558
 - Small Plan Annual Funding Notice
 - Form 8955-SSA or 5558
 - Notice to Terminated Vested Employees
 - Form 5330 or 5558

SEPTEMBER

- 9/15/18
 - Minimum Funding Contribution
 - Credit Balance Election
- 9/25/18
 - PBGC Form 200
- 9/30/18
 - Summary Annual Report for Non-PBGC-Covered Plans
 - AFTAP Certification

NOVEMBER

- 11/14/18
 - PBGC Form 10

FEBRUARY

- 2/12/18*
 - Form 945 (alternative date)
- 2/14/18
 - Triennial Benefit Statement
 - PBGC Form 10
- 2/28/18
 - Request to Use Substitute Mortality Tables
 - Form 1099-R (paper) or 8809

APRIL

- 4/1/18
 - Benefit Restrictions Commence
 - Required Minimum Distribution
- 4/2/18
 - Form 1099-R (electronic)
- 4/15/18
 - Quarterly Contribution
 - Deductible Contributions (Form 1120 or 7004)
- 4/16/18*
 - PBGC Form 4010
- 4/25/18
 - PBGC Form 200
- 4/30/18
 - Large Plan Annual Funding Notice

JUNE

- 6/1/18
 - Request to Use Substitute Mortality Tables

AUGUST

- 8/14/18
 - PBGC Form 10

OCTOBER

- 10/1/18
 - AFTAP-Triggered Benefit Restrictions
- 10/15/18
 - Quarterly Contribution
 - Corrective Plan Amendment
 - PBGC Form 10
 - Small Plan Annual Funding Notice Alternative
 - Form 5500
 - Form 8955-SSA
 - Notice to Terminated Vested Employees
 - PBGC Comprehensive Premium Filing
- 10/25/18
 - PBGC Form 200
- 10/30/18
 - Notice of Funding-Based Limitation

DECEMBER

- 12/15/18
 - Summary Annual Report for Non-PBGC-Covered Plans
- 12/31/18
 - AFTAP "Range" Certification Expiration
 - Annual Benefit Statement Availability Notice
 - Election to Reduce Credit Balance
 - Revocation of Credit Balance Election

¹Click on any item for more information or refer to pp. 2-5

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

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DATE	ITEM	ACTION
1/1/18	Valuation Data and Carryover/ Prefunding Balance	For plans with 100 or more participants, data for the 1/1/18 valuation must reflect the participant census as of 1/1/18, requiring plan sponsors to submit the data to the valuation actuary in a timely manner to enable compliance with the statutory reporting dates in this calendar. Plan asset data is used to calculate the carryover balance or prefunding balance as of 1/1/18.
1/1/18	Mortality Tables	For plan years beginning on or after 1/1/18, required use of IRS updated mortality tables by plans for calculating lump-sum distributions and, unless relying on available one-year delayed relief, for funding and related purposes.
1/13/18	Form 5500 Schedule SB Posting	Post 2016 Form 5500 (<i>Annual Return/Report of Employee Benefit Plan</i>) basic plan information and 2016 Schedule SB (<i>Actuarial Information</i>) on the plan sponsor's existing intranet site, if 2016 Form 5500 was filed on 10/16/17; if filed prior to 10/16/17, the deadline is 90 days from the date of the filing.
1/15/18	Quarterly Contribution	Due date for the fourth required quarterly contribution for 2017, either through cash contributions or a signed election to use available carryover and/or prefunding balances. (Note: A failure to satisfy the requirement within 60 days of this due date may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternative payees within a "reasonable period.")
1/25/18	PBGC Form 200	File PBGC Form 200 (<i>Notice of Failure to Make Required Contributions</i>), if the plan sponsor failed to timely make a 1/15/18 required contribution that resulted in more than \$1 million in cumulative unpaid contributions. (The filing is made by the plan sponsor or a contributing plan sponsor's parent corporation.)
1/31/18	Required Minimum Distributions	For participants who previously commenced age 70-1/2 required minimum distributions (RMD), pay any increase to reflect additional benefits that accrued in 2017.
1/31/18	Forms W-2, W-3, 8809	Provide 2017 IRS Form W-2 (<i>Wage and Tax Statement</i>) to employees, reporting wages and coverage as an "active participant" in a qualified plan unless a formal request for an extension was made to and approved by the IRS. File the Form(s) W-2 with the Social Security Administration (SSA) using Form W-3 (<i>Transmittal of Wage and Tax Statement</i>) unless a 30-day extension has been granted upon a filing of a timely request using Form 8809 (<i>Application for Extension of Time to File Information Returns</i>).
1/31/18	Form 1099-R	Provide 2017 IRS Form 1099-R (<i>Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</i>) to recipients of 2017 distributions.
1/31/18	Form 945	File IRS Form 945 (<i>Annual Return of Withheld Federal Income Tax</i>) to report income tax withheld from 2017 distributions. (If deposits were made on time in full payment of the taxes for the year, an alternative return filing date optionally applies.)
2/12/18*	Form 945 (alternative date)	File IRS Form 945, if the withholding taxes on 2017 distributions were timely paid in full.
2/14/18	Triennial Benefit Statement	For any plan that last provided the triennial benefit statement for the plan year ending 12/31/14, provide the triennial benefit statement to participants.
2/14/18	PBGC Form 10	File PBGC Form 10 (<i>Post-Event Notice of Reportable Events</i>) if the 1/15/18 required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed or a waiver applies.
2/28/18	Request to Use Substitute Mortality Tables	Deadline for plan sponsors to submit request to IRS to use substitute mortality tables for 2018.
2/28/18	Form 1099-R (paper) or 8809	Transmit paper copies of 2017 Form 1099-R to IRS using Form 1096 (<i>Annual Summary and Transmittal of U.S. Information Returns</i>) if not filing electronically, unless a 30-day extension request on Form 8809 is timely filed.
3/1/18	Notice of Minimum Funding Standard Waiver Application	Earliest date of the 14-day advance period to notify plan participants, beneficiaries, alternate payees, employee organizations, and the PBGC of a planned application for a waiver of the 2017 minimum funding standard.
3/15/18	Minimum Funding Standard Waiver	Deadline to apply for a waiver of 2017 minimum funding standard, if sponsor will be unable to make the required contribution and will meet the conditions to qualify for a funding waiver.
3/15/18	Forms 1042 and 1042-S	File IRS Form 1042 (<i>Annual Withholding Tax Return for U.S. Source Income of Foreign Persons</i>) to report income taxes withheld from distributions made in 2017 to certain nonresident aliens. File Copy A of IRS Form 1042-S (<i>Foreign Person's U.S. Source Income Subject to Withholding</i>) to report distributions made in 2017 to certain nonresident aliens, and provide Copies B, C, and D to recipients.
3/30/18	Form 1099-R (paper, with extension)	Transmit paper copies of 2017 Form 1099-R to the IRS using Form 1096 if the deadline was extended by a timely filed Form 8809.

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DATE	ITEM	ACTION
3/31/18	Summary Plan Description	Deadline to provide an SPD to an individual who became a plan participant on 1/1/18; otherwise within 90 days of a participant becoming covered by the plan or after first receiving pension benefits.
3/31/18 and 4/1/18	AFTAP Certification (prior to 9/30 final certification) Benefit Restrictions Commence (if 3/31/18 AFTAP trigger is less than 80%)	If the 2018 AFTAP is not certified by 3/31/18, the 2017 AFTAP minus 10 percentage points is deemed to apply for purposes of triggering IRC section 436 benefit restrictions beginning 4/1/18 and until a subsequent certification determines that the plan's funded ratio is sufficient to remove the benefit restrictions.
4/1/18	Required Minimum Distribution	Deadline to make the first RMD to vested participants who terminated before 2017 and attained age 70-1/2 in 2017 and to participants older than 70-1/2 who terminated employment in 2017.
4/2/18	Form 1099-R (electronic)	Transmit copies of 2017 IRS Form 1099-R to the IRS if filing electronically, unless a 30-day extension request on Form 8809 is timely filed.
4/15/18	Quarterly Contribution	Due date for the first required quarterly contribution for 2018, either through cash contributions or a signed election to use available carryover and/or prefunding balances. (Note: A failure to satisfy the requirement within 60 days of this due date may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternate payees within a "reasonable period")
4/15/18	Deductible Contributions (Form 1120 or 7004)	File IRS 1120 (<i>U.S. Corporation Income Tax Return</i>) and deposit employer contributions for amounts to be considered deductible for plan year 2017. Alternatively, file IRS Form 7004 (<i>Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns</i>) to extend to 9/15/18 the deadline for making 2017 deductible contributions and extend to 10/15/18 the deadline to file the corporate tax return and claim those deductions.
4/16/18*	PBGC Form 4010	For employers with calendar-year fiscal years, file PBGC Form 4010 (<i>Notice of Underfunding</i>) if plan meets the "gateway" test for 2017, unless an exception applies.
4/25/18	PBGC Form 200	File PBGC Form 200, if the plan sponsor failed to timely make a 4/15/18 required contribution that resulted in more than \$1 million in cumulative unpaid contributions. (The filing is made by the plan sponsor or a contributing plan sponsor's parent corporation.)
4/30/18	Large Plan Annual Funding Notice	For plans with more than 100 participants, provide the 2017 annual funding notice to participants, beneficiaries, labor organizations representing participants and beneficiaries, and PBGC. A notice to PBGC is not required if the plan has less than \$50 million in underfunding. Include a supplement regarding the effect of MAP-21/HATFA segment rate stabilization. (Note: A notice to PBGC is not required if the plan has less than \$50 million in underfunding (but the plan sponsor must provide the notice within 30 days of a PBGC request).)
5/1/18	Notice of Funding-Based Limitation	Provide a notice of IRC section 436 benefit restrictions to plan participants if the 2018 certified AFTAP or deemed AFTAP is less than 80% as of 4/1/18 and notice was not previously provided. (Note: If the AFTAP was certified prior to 3/31/18, the deadline to notify participants is 30 days after the restriction first applies.)
5/2/18	Form 1099-R (electronic, with extension)	Transmit copies of 2017 Form 1099-R electronically to the IRS if the deadline was extended by a timely filed Form 8809.
5/15/18	PBGC Form 10	File PBGC Form 10 if the 4/15/18 required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed or a waiver applies.
6/1/18	Request to Use Substitute Mortality Tables	Deadline for plan sponsors to submit request to begin using substitute mortality tables for 2019.
7/15/18	Quarterly Contribution	Due date for the second required quarterly contribution for 2018, either through cash contributions or a signed election to use available carryover and/or prefunding balances. (Note: A failure to make the contribution within 60 days of this due date may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternate payees within a "reasonable period")

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7/25/18	PBGC Form 200	File PBGC Form 200, if the plan sponsor failed to timely make a 7/15/18 required contribution that resulted in more than \$1 million in cumulative unpaid contributions. (The filing is made by the plan sponsor or a contributing plan sponsor's parent corporation.)
7/29/18	Summary of Material Modifications	Provide a Summary of Material Modifications to participants if the plan adopted amendments for the plan year ending 12/31/17, unless the information was included in an updated and timely distributed SPD.
7/31/18	Plan Audit	Deadline to obtain a qualified accountant's audit report or limited scope audit to include in Schedule H (<i>Financial Information</i>) as an attachment to 2017 Form 5500, if there are more than 100 eligible participants, unless IRS Form 5558 (<i>Application for Extension of Time to File Certain Employee Plan Returns</i>) is filed to obtain a 2-1/2 month extension.
7/31/18	Form 5500 or 5558	File 2017 Form 5500 or file IRS Form 5558 for each plan to extend the Form 5500 filing due date by 2-1/2 months, unless a Form 7004 was filed to obtain a six-month extension of corporate income tax return (Form 1120). (A posting of the 2017 Form 5500 basic plan information and 2017 Schedule SB on the plan sponsor's existing intranet site is required within 90 days of filing Form 5500.)
7/31/18	Small Plan Annual Funding Notice	For plans with 100 or fewer participants, provide the 2017 annual funding notice to participants, beneficiaries, labor organizations representing participants and beneficiaries, and PBGC no later than when the Form 5500 is filed (including extensions, if applicable). (Note: A notice to PBGC is not required if the plan has less than \$50 million in underfunding (but the plan sponsor must provide the notice within 30 days of a PBGC request).) Include a supplement regarding the effect of MAP-21/HATFA segment rate stabilization if the plan has more than 50 participants.
7/31/18	Form 8955-SSA or 5558	Deadline to file 2017 IRS Form 8955-SSA (<i>Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits</i>), unless a Form 7004 was filed to obtain a six-month extension of corporate income tax return (Form 1120), or file IRS Form 5558 to extend the filing deadline for Form 8955-SSA by 2-1/2 months.
7/31/18	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 are reported on 2017 Form 8955-SSA, unless a Form 7004 or a Form 5558 was filed.
7/31/18	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 2017 prohibited transactions, nondeductible contributions, or a minimum funding deficiency, unless the IRS has approved an extension to file via the plan sponsor's timely filing of Form 5558. (The filing extension does not extend the date to pay excise taxes.)
8/14/18	PBGC Form 10	File PBGC Form 10, if the 7/15/18 required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed or a waiver applies.
9/15/18	Minimum Funding Contribution	Due date to make a final contribution to satisfy the 2017 minimum funding requirement or to make any contribution to be included on 2017 Form 5500 Schedule SB. (Note: A failure to satisfy the minimum funding requirement may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternate payees within a "reasonable period.")
9/15/18	Credit Balance Election	Deadline to elect to add to the 2018 prefunding balance or to use the plan's carryover and/or prefunding balance to offset the minimum required contribution for 2017 by providing an irrevocable written notification to the plan's enrolled actuary and the plan administrator. (Note: A failure to satisfy the minimum funding requirement may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternate payees within a "reasonable period.")
9/25/18	PBGC Form 200	File PBGC Form 200, if the plan sponsor failed to make a 9/15/18 required contribution that resulted in more than \$1 million in cumulative unpaid contributions.
9/30/18	Summary Annual Report for Non-PBGC-Covered Plans	For non-PBGC-covered plans (e.g., "professional service employers" with fewer than 26 employees, electing church groups), distribute Summary Annual Report to participants, unless extended by a timely filed IRS Form 5558.
9/30/18	AFTAP Certification	Deadline for completion of the actuarial valuation and certification of the final 2018 AFTAP, unless the 2018 AFTAP was "range" certified. (If the AFTAP is not certified by this date, the AFTAP is deemed to be less than 60% for the remainder of the plan year.)
10/1/18	AFTAP-Triggered Benefit Restrictions	Commence IRC section 436 benefit restrictions if the plan's certified or deemed 2018 AFTAP (see 9/30/18 entry) is less than 80%.

2018 Key Administrative Dates and Deadlines for Calendar-Year Single-Employer Defined Benefit Plans

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DATE	ITEM	ACTION
10/15/18	Quarterly Contribution	Due date for the third required quarterly contribution for 2018, either through cash contributions or a signed election to use available carryover and/or prefunding balances. (Note: A failure to satisfy the requirement within 60 days of this due date may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternate payees within a "reasonable period.")
10/15/18	Corrective Plan Amendment	Deadline to adopt a retroactive corrective plan amendment, if the plan fails minimum coverage, nondiscrimination, and/or compensation requirements for 2017.
10/15/18	PBGC Form 10	File PBGC Form 10, if the 9/15/18 final contribution for plan year 2017 was missed by more than 30 days, unless PBGC Form 200 was already filed or a waiver applies.
10/15/18	Small Plan Annual Funding Notice Alternative	For plans with 100 or fewer participants, this is the deadline to provide the 2017 annual funding notice to participants, beneficiaries, labor organizations representing participants and beneficiaries, and PBGC, if the due date was extended by a timely filed IRS Form 5558. If Form 5500 is filed prior to this date, the annual funding notice should be provided to participants at that time. (Note: A notice to PBGC is not required if the plan has less than \$50 million in underfunding (but the plan sponsor must provide the notice within 30 days of a PBGC request).) Include a supplement regarding the effect of MAP-21/HATFA segment rate stabilization if the plan has more than 50 participants.
10/15/18	Form 5500	File 2017 Form 5500, if the due date was extended by a timely filed IRS Form 5558. (A posting of the 2017 Form 5500 basic plan information and 2017 Schedule SB on the plan sponsor's existing intranet site is required within 90 days of filing Form 5500.)
10/15/18	Form 8955-SSA or Form 7004	File 2017 IRS Form 8955-SSA if the due date was extended by a timely filed IRS Form 5558 or Form 7004.
10/15/18	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 Form 8955-SSA if the due date was extended by a timely filed IRS Form 5558.
10/15/18	PBGC Comprehensive Premium Filing	All PBGC insured plans, including small plans with fewer than 100 participants, must file the 2018 PBGC Comprehensive Premium Filing and pay flat-rate and variable-rate premiums.
10/25/18	PBGC Form 200	File PBGC Form 200, if the plan sponsor failed to timely make a 10/15/18 required contribution that resulted in more than \$1 million in cumulative unpaid contributions. (The filing is made by the plan sponsor or a contributing plan sponsor's parent corporation.)
10/30/18	Notice of Funding-Based Limitation	Provide a notice of IRC section 436 benefit restrictions to plan participants, if the 9/30/18 certified or deemed AFTAP is less than 80% and notice was not previously provided. (Note: If the AFTAP was certified prior to 9/30/18, the deadline to notify participants is 30 days after the restriction first applies.)
11/14/18	PBGC Form 10	File PBGC Form 10, if the 10/15/18 required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed or a waiver applies.
12/15/18	Summary Annual Report for Non-PBGC-Covered Plans	For non-PBGC-covered plans (e.g., "professional service employers" with fewer than 26 employees, electing church groups), distribute Summary Annual Report to participants, if the Form 5500 due date was extended by a timely filed Form 5558.
12/31/18	AFTAP "Range" Certification Expiration	Deadline to certify the 2018 AFTAP if the plan used a "range" certification. (Note: A failure to certify the AFTAP by 12/31/18 will result in the AFTAP for the plan year being deemed under 60% retroactively to 10/1/18.)
12/31/18	Annual Benefit Statement Availability Notice	Provide an annual notice to participants about the availability of and the means to obtain a pension benefit statement, if the alternative notification approach will be used.
12/31/18	Election to Reduce Credit Balance	Deadline to elect to reduce the plan's carryover and/or prefunding balance as of 1/1/18 (e.g., to avoid or terminate a benefit restriction) by providing an irrevocable written notification to the plan's enrolled actuary and the plan administrator.
12/31/18	Revocation of Credit Balance Election	Deadline to revoke a prior election to use a carryover or prefunding balance to meet minimum funding requirements for 2018, by providing written notification to the plan's enrolled actuary and the plan administrator. (Note: This revocation is only allowed to the extent that the amount of the prior election exceeded the minimum required contribution.)