

2014 Key Administrative Dates and Deadlines for Calendar-year Multiemployer Defined Benefit Plans¹



Subject to ERISA and the Internal Revenue Code

JANUARY

- 1/1/14 ▪ Automatic Employer Surcharge
- 1/13/14 ▪ Form 5500 Schedule MB Posting
- 1/31/14 ▪ Form W-2
- Form 1099-R
- Form 945
- Required Minimum Distributions

FEBRUARY

- 2/14/14 ▪ 2011-2013 Triennial Benefit Statement
- 2/28/14 ▪ Form W-2 (paper)
- Form 1099-R (paper)

MARCH

- 3/1/14 ▪ Notice of Request for Extension of Amortization Period
- 3/15/14 ▪ Request for an Automatic Extension of Amortization Period
- 3/31/14 ▪ Zone Certification
- Form W-2 (electronic)
- Form 1099-R (electronic)

APRIL

- 4/1/14 ▪ Required Minimum Distribution
- 4/30/14 ▪ Annual Funding Notice
- Notice of Endangered or Critical Status
- PBGC Comprehensive Premium Filing for Small Plans

MAY

JUNE

- 6/1/14 ▪ Contribution Surcharge

JULY

- 7/29/14 ▪ Summary of Material Modifications
- 7/31/14 ▪ Plan Audit
- Form 5500 or Form 5558
- Form 8955-SSA or Form 5558
- Notice to Terminated Vested Employees
- Small Plan Annual Funding Notice
- Form 5330

AUGUST

- 8/30/14 ▪ Summary Report of Multiemployer Plan

SEPTEMBER

OCTOBER

- 10/15/14 ▪ Form 5500
- Form 8955-SSA
- Notice to Terminated Vested Employees
- Small Plan Annual Funding Notice
- PBGC Comprehensive Premium Filing
- Corrective Plan Amendment

NOVEMBER

- 11/14/14 ▪ Summary Report of Multiemployer Plan
- 11/26/14 ▪ Funding Improvement Plan or Rehabilitation Plan Adoption

DECEMBER

- 12/26/14 ▪ Funding Improvement Plan or Rehabilitation Plan Schedule
- 12/31/14 ▪ Annual Benefit Statement Notice

¹ Click on any item for more information or refer to pp. 2-3.

The Milliman 2014 Multiemployer Calendar contains general information that is not intended to constitute the rendering of legal, tax, investment, or accounting advice. Application to specific circumstances should rely on further professional guidance.

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DATE	ITEM	ACTION
1/1/14	Automatic Employer Surcharge	For a plan first certified as critical in 2013, contribution surcharges increase to 10% (from 5%) on employer contributions if the bargaining parties have not adopted a schedule related to a rehabilitation plan.
1/13/14	Form 5500 Schedule MB Posting	Post 2012 Form 5500 (<i>Annual Return/Report of Employee Benefit Plan</i>) basic plan information and Schedule MB (<i>Actuarial Information</i>) on the plan sponsor's existing intranet site, if 2012 Form 5500 was filed on 10/15/13; if filed prior to 10/15/13, the deadline is 90 days from the date of the filing.
1/31/14	Form W-2	Contributing employer to provide 2013 IRS Form W-2 (<i>Wage and Tax Statement</i>) to employees, reporting wages and coverage as an "active participant" in a qualified defined benefit pension plan.
1/31/14	Form 1099-R	Provide IRS Form 1099-R (<i>Distributions from Pensions, Annuities, Retirement and Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</i>) to recipients of 2013 distributions.
1/31/14	Form 945	File IRS Form 945 (<i>Annual Return of Withheld Federal Income Tax</i>) to report income tax withheld from 2013 distributions.
1/31/14	Required Minimum Distributions	Pay to participants increase in monthly age-70-1/2 required minimum distribution (RMD) to reflect additional benefits accrued in 2013.
2/14/14	Triennial Benefit Statement	For plans that last provided the triennial benefit statement for the 2007-2009 period, provide the PPA triennial benefit statements to participants for the 2011-2013 period.
2/28/14	Form W-2 (paper)	File 2013 IRS Form W-2 with the Social Security Administration, if not filing electronically.
2/28/14	Form 1099-R (paper)	Transmit paper copies of Form 1099-R to IRS using Form 1096 (<i>Annual Summary and Transmittal of U.S. Information Returns</i>), if not filing electronically.
3/1/14	Notice of Request for Extension of Amortization Period	Provide the 14-day advance written notice to participants, beneficiaries, alternate payees, participating unions, and PBGC of intent to submit to the IRS an application for an extension of the amortization period for 2013.
3/15/14	Request for an Automatic Extension of Amortization Period	Deadline to request from IRS an automatic extension of amortization charge bases for 2013.
3/31/14	Zone Certification	Deadline for the plan's enrolled actuary to provide to IRS and plan trustees the actuarial certification of the plan's 2014 funded status and, if applicable, the progress toward a previously adopted funding improvement plan or rehabilitation plan
3/31/14	Form W-2 (electronic)	Contributing employer to file 2013 IRS Form W-2 with the Social Security Administration electronically, unless filed on paper by 2/28/14.
3/31/14	Form 1099-R (electronic)	Transmit 2013 Form 1099-R electronically with the IRS, unless filed on paper by 2/28/14.
4/1/14	Required Minimum Distribution	Deadline to make the first RMD to terminated vested participants who attained age 70-1/2 in 2013 and to participants older than age 70-1/2 who retired in 2013.
4/30/14	Annual Funding Notice	Provide the 2013 annual funding notice to participants, beneficiaries, labor organizations representing participants and beneficiaries, contributing employers, and PBGC, if the plan has more than 100 participants. (Note: Additional information must be included for endangered and critical plans.)
4/30/14	Notice of Endangered or Critical Status	If the plan's 3/31/14 2013 Zone Certification classifies the plan's status as endangered or critical, notify participants, beneficiaries, participating unions, contributing employers, PBGC, and DOL or, if earlier, within 30 days of date of the certification.
4/30/14	PBGC Comprehensive Premium Filing for Small Plans	For plans with fewer than 100 participants, file the 2014 PBGC Comprehensive Premium Filing and pay the flat-rate premium (\$12 per participant).
6/1/14	Contribution Surcharge	If the plan's 3/31/14 2014 Zone Certification first certified the plan's funded status as critical, a surcharge of 5% on employer contributions applies if the bargaining parties have not adopted a schedule related to a rehabilitation plan. (This amount increases to 10% on 1/1/15 if the bargaining parties do not adopt the rehabilitation plan by then.)

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DATE	ITEM	ACTION
7/29/14	Summary of Material Modifications	Provide a Summary of Material Modifications to participants if the plan adopted amendments for 2013, unless the information was included in an updated and timely distributed Summary Plan Description.
7/31/14	Plan Audit	Deadline to obtain a qualified accountant's audit report or limited scope audit to include as attachment to Form 5500 Schedule H (<i>Financial Information</i>) if there are more than 100 eligible participants, unless Form 5558 is filed with IRS to obtain an extension.
7/31/14	Form 5500 or Form 5558	File 2013 Form 5500 using DOL EFAST2 or file IRS Form 5558 (<i>Application for Extension of Time to File Certain Employee Plan Returns</i>) for each multiemployer plan to extend Form 5500 filing due date by 2-1/2 months to 10/15/14.
7/31/14	Form 8955-SSA or Form 5558	File IRS Form 8955-SSA (<i>Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits</i>) or file IRS Form 5558 to extend the filing deadline for Forms 8955-SSA by 2-1/2 months to 10/15/14.
7/31/14	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 2013 IRS Form 8955-SSA.
7/31/14	Small Plan Annual Funding Notice	For plans with 100 or fewer participants in 2012, provide the 2013 annual funding notice to participants, beneficiaries, contributing employers, labor organizations representing participants and beneficiaries, and PBGC, unless a Form 5558 will be timely filed with IRS to extend the Form 5500 filing due date by 2-1/2 months to 10/15/14. (Note: Additional information must be included for endangered and critical plans.)
7/31/14	Form 5330	File IRS Form 5330 (<i>Return of Excise Taxes Related to Employee Benefit Plans</i>) to report and pay excise taxes on 2013 prohibited transactions and nondeductible contributions.
8/30/14	Summary Report of Multiemployer Plan	Provide summary information (an "ERISA 104(d) notice") about the plan's 2013 finances to participating unions and contributing employers, if Form 5500 was filed on 7/31/14.
10/15/14	Form 5500	File 2013 Form 5500 using DOL EFAST2, if the due date was extended by a timely filed IRS Form 5558. (A posting of the 2013 Form 5500 basic plan information and Schedule MB on the plan sponsor's existing Intranet site is required within 90 days of filing Form 5500.)
10/15/14	Form 8955-SSA	File 2013 IRS Form 8955-SSA, if the due date was extended by a timely filed IRS Form 5558.
10/15/14	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 2013 IRS Form 8955-SSA.
10/15/14	Small Plan Annual Funding Notice	For plans with 100 or fewer participants in 2012, provide the 2013 annual funding notice to participants, beneficiaries, contributing employers, labor organizations representing participants and beneficiaries, and PBGC, if the due date was extended by a timely filed IRS Form 5558. (Note: Additional information must be included for "endangered" and "critical" plans.)
10/15/14	PBGC Comprehensive Premium Filing	For plans with 100 or more participants, file the 2014 PBGC Comprehensive Premium Filing and pay the flat-rate premium (\$12 per participant).
10/15/14	Corrective Plan Amendment	Deadline to adopt a retroactive corrective plan amendment, if the plan fails minimum coverage, nondiscrimination, and/or compensation requirements for 2013 for nonbargaining employees.
11/14/14	Summary Report of Multiemployer Plan	Provide summary information (an "ERISA 104(d) notice") about the plan's 2013 finances to participating unions and contributing employers, if the Form 5500 due date was extended by a timely filed Form 5558.
11/26/14	Funding Improvement Plan or Rehabilitation Plan Adoption	Deadline to adopt a funding improvement plan or a rehabilitation plan if the 3/31/14 Zone Certification first certified the plan's funded status as endangered or critical.
12/26/14	Funding Improvement Plan or Rehabilitation Plan Schedule	If the plan's 3/31/14 Zone Certification first certified the plan's funded status as endangered or critical, provide participating unions and contributing employers a notice showing revised benefit and/or contribution structures under the funding improvement plan or rehabilitation plan that was adopted during 2014 or, if earlier, 30 days after date of adoption.
12/31/14	Annual Benefit Statement Notice	Provide an annual notice about the availability of, and the means to obtain, the pension benefit statement for 2014 to participants, if the alternative notification approach will be used for 2014.