2022 key administrative dates and deadlines for calendar-year single-employer defined benefit plans

Subject to ERISA and the Internal Revenue Code

Milliman

JANUARY

1/1	▪ Valuation Data and Carryover/Prefunding Balance
1/13	▪ Form 5500 Schedule SB Posting (prior year's filing)
1/15	▪ Quarterly Contribution
1/25	▪ PBGC Form 200
1/31	▪ Required Minimum Distributions
	▪ Forms W-2, W-3, 8809
	▪ Form 1099-R
	▪ Form 945

FEBRUARY

2/10	▪ Form 945 (alternative date)
2/14	▪ Triennial Benefit Statement
2/14	▪ PBGC Form 10
2/28	▪ Form 1099-R (paper) or 8809

MARCH

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

APRIL

4/1	▪ Benefit Restrictions Commence
	▪ Required Minimum Distribution
4/15	▪ Quarterly Contribution
	▪ PBGC Form 4010
4/25	▪ PBGC Form 200
4/30	▪ Large Plan Annual Funding Notice
	▪ Form 1099-R (electronic, with extension)

MAY

5/1	▪ Notice of Funding-Based Limitation
5/16*	▪ PBGC Form 10

JUNE

6/1	▪ Request to Use Substitute Mortality Tables

JULY

7/15	▪ Quarterly Contribution
7/25	▪ PBGC Form 200
7/29	▪ Summary of Material Modifications

AUGUST

8/1*	▪ Form 5500 or 5558
	▪ Plan Audit
	▪ Small Plan Annual Funding Notice
	▪ Form 8955-SSA or 5558
	▪ Notice to Terminated Vested Employees
	▪ Form 5330 or 5558
8/15*	▪ PBGC Form 10

SEPTEMBER

9/15	▪ Minimum Funding Contribution
	▪ Credit Balance Election
9/26*	▪ PBGC Form 200
9/30	▪ Summary Annual Report for Non-PBGC-Covered Plans
	▪ AFTAP Certification

OCTOBER

10/1	▪ AFTAP-Triggered Benefit Restrictions
10/15	▪ Quarterly Contribution
	▪ Corrective Plan Amendment
10/17*	▪ 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	▪ PBGC Form 200
10/30	▪ Notice of Funding-Based Limitation

NOVEMBER

11/14	▪ PBGC Form 10

DECEMBER

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

*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.

Plan sponsors affected by FEMA-declared disasters may have an automatically approved delayed filing date under the Infrastructure Investment and Jobs Act (IIJA)

The Milliman 2022 single-employer defined benefit 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	**Valuation Data and Carryover/Prefunding Balance**	For plans with 100 or more participants, collect participant data for the January 1, 2022, valuation from the plan sponsor. The plan asset data is used to calculate the carryover and/or prefunding balance as of January 1, 2022.
1/13	**Form 5500 Schedule SB Posting**	Latest date to post 2020 Form 5500 and Schedule SB on plan sponsor's intranet site; the deadline is within 90 days of actual filing date.
1/15	**Quarterly Contribution**	Due date for fourth required quarterly contribution for plan year 2021; cash contributions or a signed election to use available carryover and/or prefunding balances.
1/25	**PBGC Form 200**	File Pension Benefit Guaranty Corporation (PBGC) Form 200 if plan sponsor failed to make a January 15, 2022, required contribution that resulted in more than $1 million in cumulative unpaid contributions.
1/31	**Required Minimum Distributions**	For participants who previously commenced age 70-1/2 or age 72, whichever is applicable, required minimum distributions (RMDs) pay any increase to reflect additional benefits that accrued in 2021.
1/31	**Forms W-2, W-3, 8809**	Send 2021 IRS Form W-2 to employees who are "active participants" in a qualified plan unless IRS approved an extension. File these W-2s with Social Security Administration using Form W-3, unless granted a 30-day extension using Form 8809.
1/31	**Form 1099-R Electronic Filing**	Provide IRS Form 1099-R to recipients of 2021 distributions unless a 30-day extension request on Form 8809 is filed.
1/31	**Form 945**	File IRS Form 945 to report income tax withheld from 2021 distributions.
2/10	**Form 945 (alternative date)**	File IRS Form 945, if the withholding taxes on 2021 distributions were paid in full.
2/14	**Triennial Benefit Statement**	For plans that last provided the triennial benefit statement for the 2016-2018 period, provide the Pension Protection Act (PPA) triennial benefit statements to participants for the 2019-2022 period. Statements are due 45 days after the end of the prior plan year in written, electronic, or any other appropriate form that is accessible to participants.
2/15	**PBGC Form 10**	File PBGC Form 10 if the January 15, 2022, required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed or a waiver applies.
2/28	**Forms 1099-R Paper Filing or 8809**	File Copy A of 2021 IRS Form 1099-R using Form 1096 unless a 30-day extension request on Form 8809 is filed.
3/1	**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 2021 minimum funding standard.
3/15	**Minimum Funding Standard Waiver**	Deadline to apply for a waiver of 2021 minimum funding standard, if sponsor will be unable to make the 2021 required contribution and will meet the conditions to qualify for a funding waiver.
3/15	**Form 1042 and 1042-S**	Due to the IRS to report, respectively, income tax withheld from distributions made to nonresident aliens and retirement plan distributions made to nonresident aliens.
3/30	**Summary Plan Description (SPD)**	Deadline to provide an SPD to an individual who became a plan participant on January 1, 2022; otherwise within 90 days of a participant becoming covered by the plan or after first receiving pension benefits.
3/31	**Form 1099-R (paper, with extension, or electronic)**	Transmit paper copies of 2021 Form 1099-R to IRS using Form 1096 if deadline was extended by Form 8809. File copies of 2021 IRS Form 1099-R electronically, unless a 30-day request using Form 8809 is filed on time.
3/31 and 4/1	**AFTAP Certification (prior to 9/30/22 final certification)** **Benefit Restrictions Commence (if 3/31/22 AFTAP trigger is less than 80%)**	If the 2022 adjusted funding target percentage (AFTAP) is not certified by March 31, 2022, then the 2021 AFTAP minus 10 percentage points is deemed to apply for purposes of triggering IRC section 436 benefit restrictions beginning April 1, 2022, and until a subsequent certification determines that the plan's funded ratio is sufficient to remove the benefit restrictions.

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4/1	Required Minimum Distribution	Deadline to make first RMD in 2022 to terminated vested participants who attained age 70½ or age 72, whichever is applicable, and to participants who retired in 2021 who were older than age 70½ or age 72, whichever is applicable.
4/15	Quarterly Contribution	Due date for first required quarterly contribution for plan year 2022; cash contributions or a signed election to use available carryover and/or prefunding balances.
4/15	PBGC Form 4010	For employers with calendar-year fiscal years, file PBGC Form 4010 if plan meets the "gateway" test for 2021, unless an exception applies.
4/25	PBGC Form 200	File PBGC Form 200, if plan sponsor failed to make an April 15, 2022, required contribution on time that resulted in more than $1 million in cumulative unpaid contributions.
4/30	Large Plan Annual Funding Notice (at least 100 participants)	Provide 2021 annual funding notice (AFN) to participants, beneficiaries, labor organizations representing participants and beneficiaries, and PBGC. A notice to PBGC is not required if plan has less than $50 million in underfunding.
4/30	Form 1099-R (electronic, with extension)	Transmit copies of 2021 Form 1099-R electronically to the IRS if deadline was extended by Form 8809.
5/1	Notice of Funding-Based Limitation	Provide a notice of IRC section 436 benefit restrictions to plan participants if the 2022 certified AFTAP or deemed AFTAP is less than 80% as of April 1, 2022, and notice was not previously provided.
5/16*	PBGC Form 10	File PBGC Form 10 if the April 15, 2022, required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed or a waiver applies.
6/1	Request to Use Substitute Mortality Tables	Deadline for plan sponsors to submit IRS request to begin using substitute mortality tables for plan year 2023.
7/15	Quarterly Contribution	Due date for second required quarterly contribution for plan year 2022; cash contributions or a signed election to use available carryover and/or prefunding balances.
7/25	PBGC Form 200	File PBGC Form 200, if plan sponsor failed to timely make a July 15, 2022, required contribution that resulted in more than $1 million in cumulative unpaid contributions.
7/29	Summary of Material Modifications (SMM)	Provide a SMM to participants if plan adopted amendments for the plan year ending December 31, 2021, unless the information was included in an SPD.
8/1*	Plan Audit for Plans With at Least 100 Participants	Deadline to obtain a qualified accountant's audit report to include as attachment to Form 5500 Schedule H.
8/1*	Form 5500 or 5558	File 2021 Form 5500 or Form 5558 to extend the Form 5500 filing due date by two and a half months.
8/1*	Small Plan Annual Funding Notice (no more than 100 participants)	Provide 2021annual funding notice (AFN) 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.
8/1*	Form 8955-SSA or 5558	File IRS Form 8955-SSA or File Form 5558 to extend the Form 8955-SSA filing due date by two and a half months.
8/1*	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 2021 Form 8955-SSA.
8/1*	Form 5330 or 5558	File IRS Form 5330 to report and pay excise taxes on 2021 prohibited transactions and nondeductible contributions, unless the due date was extended by an approved IRS Form 5558.
8/15*	PBGC Form 10	File PBGC Form 10 if the July 15, 2022, required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed or a waiver applies.
9/15	Minimum Funding Contribution	Due date to make a final contribution to satisfy the plan year 2021 minimum funding requirement or to make any contribution to be included on the 2021 Schedule SB.
9/15	Credit Balance Election	Deadline to elect to add to the 2022 prefunding balance or to use the plan's carryover and/or prefunding balance to offset the minimum required contribution for 2021 by providing an irrevocable written notification to the plan's enrolled actuary and plan administrator.
9/26*	PBGC Form 200	File PBGC Form 200, if plan sponsor failed to make a September 15, 2022, required contribution that resulted in more than $1 million in cumulative unpaid contributions.

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9/30	Summary Annual Report for Non-PBGC-Covered Plans	For non-PBGC-covered plans, distribute Summary Annual Report to participants, unless extended by IRS Form 5558.
9/30	AFTAP Certification	Deadline for completion of the actuarial valuation and certification of the final plan year 2022 AFTAP, unless the 2022 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 plan year 2022.
10/1	AFTAP-Triggered Benefit Restrictions	Commence IRC section 436 benefit restrictions if plan's certified or deemed 2022 AFTAP as of September 30, 2022, is less than 80%.
10/15	Quarterly Contribution	Due date for third required quarterly contribution for plan year 2022; cash contributions or a signed election to use available carryover and/or prefunding balances.
10/15	Corrective Plan Amendment	Deadline to adopt a retroactive corrective plan amendment, if plan fails minimum coverage, nondiscrimination, and/or compensation requirements for plan year 2021.
10/17*	PBGC Form 10	File PBGC Form 10 if the September 15, 2022, final contribution for plan year 2021 was missed by more than 30 days, unless PBGC Form 200 was already filed or a waiver applies.
10/17*	Small Plan Annual Funding Notice Alternative (no more than 100 participants)	Provide 2021 annual funding notice (AFN) to participants, beneficiaries, labor organizations representing participants and beneficiaries, and PBGC if Form 5500 filing date was extended. A notice to PBGC is not required if the plan has less than $50 million in underfunding.
10/17*	Form 5500	File 2021 Form 5500 if the due date was extended by IRS Form 5558.
10/17*	Form 8955-SSA	File 2021 Form 8955-SSA if the due date was extended by IRS Form 5558.
10/17*	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 2021 Form 8955-SSA if the due date was extended by IRS Form 5558.
10/17*	PBGC Comprehensive Premium Filing	File 2022 PBGC Comprehensive Premium Filing and pay flat-rate and variable-rate premiums.
10/25	PBGC Form 200	File PBGC Form 200, if plan sponsor failed to make an October 15, 2022, required contribution on time that resulted in more than $1 million in cumulative unpaid contributions.
10/30	Notice of Funding-Based Limitation	Provide a notice of IRC section 436 benefit restrictions to plan participants, if the September 30, 2022, certified or deemed AFTAP is less than 80% and notice was not previously provided.
11/14	PBGC Form 10	File PBGC Form 10 if October 15, 2022, required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed or a waiver applies.
12/15	Summary Annual Report for Non-PBGC-Covered Plans	For non-PBGC-covered plans, distribute Summary Annual Report to participants, if Form 5500 due date was extended by Form 5558.
12/31	AFTAP "Range" Certification Expiration	Deadline to certify 2022 AFTAP if plan used a "range" certification. Failure to certify AFTAP by December 31, 2022, will result in AFTAP for plan year 2022 being deemed under 60% retroactively to October 1, 2022.
12/31	Annual Benefit Statement Availability Notice	Provide an annual notice to participants about the availability of and means to obtain a pension benefit statement, if alternative notification approach will be used.
12/31	Election to Reduce Credit Balance	Deadline to elect to reduce plan's carryover and/or prefunding balance as of January 1, 2022, by providing an irrevocable written notification to the plan's enrolled actuary and the plan administrator.
12/31	Revocation of Credit Balance Election	Deadline to revoke a prior election to use a carryover and/or prefunding balance to meet minimum funding requirements for 2022, by providing written notification to the plan's enrolled actuary and the plan administrator.

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IRS or PBGC Form Number	Form Name
Form 1042 and 1042-S	Annual Withholding Tax Return for U.S. Source Income of Foreign Person
Form 1096	Annual Summary and Transmittal of U.S. Information Returns
Form 1099-R	Distributions From Pensions, Annuities, Retirement and Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Form 5330	Return of Excise Taxes Related to Employee Benefit Plans
Form 5500	Annual Return/Report of Employee Benefit Plan
Form 5558	Application for Extension of Time to File Certain Employee Plan Returns
Form 8809	Application for Extension of Time to File Information Returns.
Form 8959-SSA	Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits
Form 945	Annual Return of Withheld Federal Income Tax
Form W-2	Wage and Tax Statement
Form W-3	Transmittal of Wage and Tax Statement
PBGC Form 10	Post-Event Notice of Reportable Event
PBGC Form 200	Notice of Failure to Make Required Contributions
PBGC Form 4010	Annual Financial and Actuarial Information
PBGC Premium	PBGC Comprehensive Premium Filing
Schedule H to Form 5500	Financial Information for the Employee Benefit Plans During the Plan Year
Schedule SB to Form 5500	Actuarial Information (for a multiemployer single-employer defined benefit pension plan)

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