

2017 Key Administrative Dates and Deadlines for Calendar-Year Single-Employer Defined Benefit Plans¹



Subject to ERISA and the Internal Revenue Code

JANUARY

- 1/1/17 • Valuation Data and Carryover/Prefunding Balance
- 1/13/17 • Form 5500 Schedule SB Posting
- 1/15/17 • Quarterly Contribution
- 1/25/17 • PBGC Form 200
- 1/31/17 • Required Minimum Distributions
 - Form 5300 (Cycle A)
 - Forms W-2, W-3, 8809
 - Form 1099-R
 - Form 945

MARCH

- 3/2/17 • Notice of Minimum Funding Standard Waiver Application
- 3/15/17 • Minimum Funding Standard Waiver
 - Deductible Contributions (Form 1120 or 7004)
 - Forms 1042 and 1042-S
- 3/31/17 • Summary Plan Description
 - Form 1099-R (electronic)
 - AFTAP Certification

MAY

- 5/15/17 • PBGC Form 10

JULY

- 7/15/17 • Quarterly Contribution
- 7/25/17 • PBGC Form 200
- 7/29/17 • Summary of Material Modifications
- 7/31/17 • Plan Audit
 - Form 5500 or 5558
 - Small Plan Annual Funding Notice
 - Form 8955-SSA or 5558
 - Notice to Terminated Vested Employees
 - Form 5330

SEPTEMBER

- 9/15/17 • Minimum Funding Contribution
 - Credit Balance Election
- 9/25/17 • PBGC Form 200
- 9/30/17 • Summary Annual Report for Non-PBGC-Covered Plans
 - AFTAP Certification

NOVEMBER

- 11/14/17 • PBGC Form 10

FEBRUARY

- 2/10/17 • Form 945 (alternative date)
- 2/14/17 • Triennial Benefit Statement
 - PBGC Form 10
- 2/28/17 • Form 1099-R (paper) or 8809

APRIL

- 4/1/17 • Benefit Restrictions Commence
 - Required Minimum Distribution
- 4/15/17 • Quarterly Contribution
- 4/17/17 • PBGC Form 4010
- 4/25/17 • PBGC Form 200
- 4/30/17 • Large Plan Annual Funding Notice
 - Notice of Funding-Based Limitation

JUNE

AUGUST

- 8/14/17 • PBGC Form 10

OCTOBER

- 10/1/17 • AFTAP-Triggered Benefit Restrictions
- 10/15/17 • Quarterly Contribution
 - Corrective Plan Amendment
 - PBGC Form 10
 - Small Plan Annual Funding Notice Alternative
- 10/16/17* • Form 5500
 - Form 8955-SSA
 - Notice to Terminated Vested Employees
 - PBGC Comprehensive Premium Filing
- 10/25/17 • PBGC Form 200
- 10/30/17 • Notice of Funding-Based Limitation

DECEMBER

- 12/15/17 • Summary Annual Report for Non-PBGC-Covered Plans
- 12/31/17 • 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.

The Milliman 2017 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.

2017 Key Administrative Dates and Deadlines for Calendar-Year Single-Employer Defined Benefit Plans Subject to ERISA and the Internal Revenue Code

DATE	ITEM	ACTION
1/1/17	Valuation Data and Carryover/ Prefunding Balance	For plans with 100 or more participants, data for the 1/1/17 valuation must reflect the participant census as of 1/1/17, 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 12/31/16.
1/13/17	Form 5500 Schedule SB Posting	Post 2015 Form 5500 (<i>Annual Return/Report of Employee Benefit Plan</i>) basic plan information and 2015 Schedule SB (<i>Actuarial Information</i>) on the plan sponsor's existing intranet site, if 2015 Form 5500 was filed on 10/17/16; if filed prior to 10/17/16, the deadline is 90 days from the date of the filing.
1/15/17	Quarterly Contribution	Due date for the fourth required quarterly contribution for 2016, 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.")
1/25/17	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 1/15/17 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.)
1/31/17	Required Minimum Distributions	Pay to participants the increase in monthly age-70-1/2 required minimum distribution (RMD) to reflect additional benefits accrued in 2016.
1/31/17	Form 5300 (Cycle A)	Deadline to submit IRS Form 5300 (<i>Application for Determination for Employee Benefit Plan</i>) for a determination letter for ongoing individually designed plans of plan sponsors with EINs ending in 1 or 6 (cycle A). (Note: Effective 1/1/17, new plans may apply for determination letters, regardless of their EIN.)
1/31/17	Forms W-2, W-3, 8809	Provide 2016 IRS Form W-2 (<i>Wage and Tax Statement</i>) to employees, reporting wages and coverage as an "active participant" in a qualified plan, and file the form with the Social Security Administration (SSA) using Form W-3 (<i>Transmittal of Wage and Tax Statement</i>) unless a 30-day extension request using Form 8809 (<i>Application for Extension of Time to File Information Returns</i>) is timely filed.
1/31/17	Form 1099-R	Provide 2016 IRS Form 1099-R (<i>Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</i>) to recipients of 2016 distributions.
1/31/17	Form 945	File IRS Form 945 (<i>Annual Return of Withheld Federal Income Tax</i>) to report income tax withheld from 2016 distributions. (If deposits were made on time in full payment of the taxes for the year, an alternative return filing date optionally applies.)
2/10/17	Form 945 (alternative date)	File IRS Form 945, if the withholding taxes on 2016 distributions were timely paid in full.
2/14/17	Triennial Benefit Statement	For any plan that last provided the triennial benefit statement for the plan year ending 12/31/13, provide the triennial benefit statement to participants.
2/14/17	PBGC Form 10	File PBGC Form 10 (<i>Post-Event Notice of Reportable Events</i>) if the 1/15/17 required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed. (This filing may be waived for certain small plans.)
2/28/17	Form 1099-R (paper) or 8809	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 or if a 30-day extension request on Form 8809 is timely filed.
3/2/17	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 2016 minimum funding standard.
3/15/17	Minimum Funding Standard Waiver	Deadline to apply for a waiver of 2016 minimum funding standard, if sponsor will be unable to make the required contribution and will meet the conditions to qualify for a funding waiver.
3/15/17	Deductible Contributions (Form 1120 or 7004)	File IRS Form 7004 (<i>Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns</i>) to obtain a six-month extension of both IRS Form 1120 (<i>U.S. Corporation Income Tax Return</i>) and the deadline for making and deducting plan year 2016 employer contributions; otherwise, file the corporate tax return and deposit employer contributions for amounts to be considered deductible for plan year 2016.

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DATE	ITEM	ACTION
3/15/17	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 2016 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 2016 to certain nonresident aliens, and provide Copies B, C, and D to recipients.
3/31/17	Summary Plan Description	Deadline to provide an SPD to an individual who became a plan participant on 1/1/17; otherwise within 90 days of a participant becoming covered by the plan or after first receiving pension benefits.
3/31/17	Form 1099-R (electronic)	Transmit 2016 IRS Form 1099-R electronically, unless filed on paper by 2/28/17 or if a 30-day extension request on Form 8809 is timely filed.
3/31/17 and 4/1/17	AFTAP Certification (prior to 9/30 final certification) Benefit Restrictions Commence (if 3/31/17 AFTAP trigger is less than 80%)	If the 2017 AFTAP is not certified by 3/31/17, the 2016 AFTAP minus 10 percentage points is deemed to apply for purposes of triggering IRC section 436 benefit restrictions beginning 4/1/17 and until a subsequent certification determines that the plan's funded ratio is sufficient to remove the benefit restrictions.
4/1/17	Required Minimum Distribution	Deadline to make the first RMD to terminated vested participants who attained age 70-1/2 in 2016 and to participants older than 70-1/2 who retired in 2016.
4/15/17	Quarterly Contribution	Due date for the first 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.")
4/17/17	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 2016, unless an exception applies.
4/25/17	PBGC Form 200	File PBGC Form 200, if the plan sponsor failed to timely make a 4/15/17 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.)
4/30/17	Large Plan Annual Funding Notice	For plans with more than 100 participants, provide the 2016 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.
4/30/17	Notice of Funding-Based Limitation	Provide a notice of IRC section 436 benefit restrictions to plan participants if the 2017 certified AFTAP or deemed AFTAP is less than 80% as of 4/1/17 and notice was not previously provided. (Note: If the AFTAP was certified prior to 3/31/17, the deadline to notify participants is 30 days after the restriction first applies.)
5/15/17	PBGC Form 10	File PBGC Form 10 if the 4/15/17 required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed. (This filing may be waived for certain small plans.)
7/15/17	Quarterly Contribution	Due date for the second 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 make the contribution within 60 days of this due date may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternative payees within a "reasonable period.")
7/25/17	PBGC Form 200	File PBGC Form 200, if the plan sponsor failed to timely make a 7/15/17 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.)
7/29/17	Summary of Material Modifications	Provide a Summary of Material Modifications to participants if the plan adopted amendments for the plan year ending 12/31/16, unless the information was included in an updated and timely distributed SPD.

2017 Key Administrative Dates and Deadlines for Calendar-Year Single-Employer Defined Benefit Plans Subject to ERISA and the Internal Revenue Code

DATE	ITEM	ACTION
7/31/17	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 2016 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.
7/31/17	Form 5500 or 5558	File 2016 Form 5500 or file IRS Form 5558 for each single-employer plan to extend the Form 5500 filing due date by 2-1/2 months. (A posting of the 2016 Form 5500 basic plan information and 2016 Schedule SB (<i>Actuarial Information</i>) on the plan sponsor's existing intranet site is required within 90 days of filing Form 5500.)
7/31/17	Small Plan Annual Funding Notice	For plans with 100 or fewer participants, provide the 2016 annual funding notice to participants, beneficiaries, labor organizations representing participants and beneficiaries, and PBGC, unless IRS Form 5558 will be timely filed to extend the Form 5500 filing due date by 2-1/2 months. (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.
7/31/17	Form 8955-SSA or 5558	Deadline to file 2016 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 corporate filing (Form 1120) extension, or file IRS Form 5558 to extend the filing deadline for Form 8955-SSA by 2-1/2 months.
7/31/17	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 2016 Form 8955-SSA, unless a Form 7004 was filed to obtain a six-month corporate filing (Form 1120) extension, or file IRS Form 5558 to extend the filing deadline for Form 8955-SSA by 2-1/2 months.
7/31/17	Form 5330	File IRS Form 5330 (<i>Return of Excise Taxes Related to Employee Benefit Plans</i>) to report and pay excise taxes on 2016 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.)
8/14/17	PBGC Form 10	File PBGC Form 10, if the 7/15/17 required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed. (This filing may be waived for certain small plans.)
9/15/17	Minimum Funding Contribution	Due date to make a final contribution to satisfy the 2016 minimum funding requirement or to make any contribution to be included on 2016 Form 5500 Schedule SB. (Note: A failure to satisfy the minimum funding requirement may trigger, if applicable, a requirement to notify participants, beneficiaries, and alternative payees within a "reasonable period.")
9/15/17	Credit Balance Election	Deadline to elect to add to the 2017 prefunding balance or to use the plan's carryover and/or prefunding balance to offset the minimum required contribution for 2016 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 alternative payees within a "reasonable period.")
9/25/17	PBGC Form 200	File PBGC Form 200, if the plan sponsor failed to make a 9/15/17 required contribution that resulted in more than \$1 million in cumulative unpaid contributions.
9/30/17	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.
9/30/17	AFTAP Certification	Deadline for completion of the actuarial valuation and certification of the final 2017 AFTAP, unless the 2017 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.)
10/1/17	AFTAP-Triggered Benefit Restrictions	Commence IRC section 436 benefit restrictions if the plan's certified or deemed 2017 AFTAP (see 9/30/17 entry) is less than 80%.
10/15/17	Quarterly Contribution	Due date for the third 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.")
10/15/17	Corrective Plan Amendment	Deadline to adopt a retroactive corrective plan amendment, if the plan fails minimum coverage, nondiscrimination, and/or compensation requirements for 2016.

2017 Key Administrative Dates and Deadlines for Calendar-Year Single-Employer Defined Benefit Plans Subject to ERISA and the Internal Revenue Code

DATE	ITEM	ACTION
10/15/17	PBGC Form 10	File PBGC Form 10, if the 9/15/17 final contributions for the plan year 2016 was missed.
10/15/17	Small Plan Annual Funding Notice Alternative	For plans with 100 or fewer participants, provide the 2016 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. (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.
10/16/17*	Form 5500	File 2016 Form 5500, if the due date was extended by a timely filed IRS Form 5558. (A posting of the 2016 Form 5500 basic plan information and 2016 Schedule SB on the plan sponsor's existing intranet site is required within 90 days of filing Form 5500.)
10/16/17*	Form 8955-SSA	File 2016 IRS Form 8955-SSA if the due date was extended by a timely filed IRS Form 5558.
10/16/17*	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 Form 8955-SSA if the due date was extended by a timely filed IRS Form 5558.
10/16/17*	PBGC Comprehensive Premium Filing	All PBGC insured plans, including small plans with fewer than 100 participants, must file the 2017 PBGC Comprehensive Premium Filing and pay flat-rate and variable-rate premiums.
10/25/17	PBGC Form 200	File PBGC Form 200, if the plan sponsor failed to timely make a 10/15/17 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.)
10/30/17	Notice of Funding-Based Limitation	Provide a notice of IRC section 436 benefit restrictions to plan participants, if the 9/30/17 certified or deemed AFTAP is less than 80% and notice was not previously provided. (Note: If the AFTAP was certified prior to 9/30/17, the deadline to notify participants is 30 days after the restriction first applies.)
11/14/17	PBGC Form 10	File PBGC Form 10, if the 10/15/17 required quarterly contribution was missed by more than 30 days, unless PBGC Form 200 was already filed. (This filing may be waived for certain small plans.)
12/15/17	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.
12/31/17	AFTAP "Range" Certification Expiration	Deadline to certify the 2017 AFTAP if the plan used a "range" certification. (Note: A failure to certify the AFTAP by 12/31/17 will result in the AFTAP for the plan year being deemed under 60% retroactively to 10/1/17.)
12/31/17	Annual Benefit Statement Availability Notice	Provide an annual notice about the availability of and the means to obtain the pension benefit statement for 2017 to participants, if the alternative notification approach will be used.
12/31/17	Election to Reduce Credit Balance	Deadline to elect to reduce the plan's carryover and/or prefunding balance as of 1/1/17 (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.
12/31/17	Revocation of Credit Balance Election	Deadline to revoke a prior election to use a carryover or prefunding balance to meet minimum funding requirements for 2017, 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.)

*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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