

## Calendar of Significant Defined Benefit Plan Compliance Tasks<sup>1</sup>

| Action Item  | Due Date          |
|--|-------------------|
| <b>January</b>   |                   |
| Assess revised benefit restrictions and balance adjustments if prior year AFTAP certified after October 1, 2018  | January 1, 2019   |
| 2017 Form 5500 basic information and Schedule SB intranet posting (assumes October 15, 2018 filing)  | January 13, 2019  |
| Quarterly contribution (for 2018 plan year)  | January 15, 2019  |
| Notice of benefit restrictions, if applicable January 1  | January 31, 2019  |
| Form 1099-R to participants (or write letter for 30-day extension)   | January 31, 2019  |
| Form 945 to IRS (to report income withheld on distributions)   | January 31, 2019  |
| <b>February</b>  |                   |
| Form 945 (alternative date if withholding deposits timely made)  | February 11, 2019 |
| Form 1099-R to IRS (if paper; or file Form 8809 for 30-day extension)  | February 28, 2019 |
| <b>March</b>   |                   |
| Notice of intent to request prior year funding waiver  | March 1, 2019     |
| Request for prior year minimum funding waiver  | March 15, 2019    |
| Request for approval of retroactive amendment reducing accrued benefits  | March 15, 2019    |
| Report US source income of foreign persons: Form 1042-S to participants and IRS (or file Form 8809 for 30-day extension for 1042-S filing with IRS; write letter to request 30-day extension for providing 1042-S to participants); Form 1042 to IRS (or file Form 7004 for 6-month extension) | March 15, 2019    |
| Request change in funding method for 2018  | March 15, 2019    |

<sup>1</sup> Assumes calendar plan and sponsor tax year. Does not account for short plan years or new plans. Weekend rule generally applies to filing deadlines and certain other acts under tax rules, but not contributions, distributions and other Title I ERISA obligations. If a deadline is not extended to the next business day, be sure to take appropriate action in advance of the deadline.

| Action Item  | Due Date                    |
|--|-----------------------------|
| <b>April</b>   |                             |
| Required minimum distributions for first time qualifying participants, including 5% owners   | April 1, 2019               |
| AFTAP certification (to avoid April 1 presumption for benefit restrictions)  | April 1, 2019               |
| Benefit restrictions in place if AFTAP is less than 80%  | April 1, 2019               |
| Form 1099-R to IRS (if electronic; or file Form 8809 for 30-day extension)   | April 1, 2019               |
| Quarterly contribution (Q1 for 2019)   | April 15, 2019              |
| PBGC 4010 filing for prior year (generally, if less than 80% funded)   | April 15, 2019 <sup>2</sup> |
| Form 990-T unrelated business income tax return (or Form 8868 to request filing extension). This tax is sometimes triggered if the plan earns income from certain plan investments (for example, limited partnership interests). | April 15, 2019              |
| Annual Funding Notice (unless small plan)  | April 30, 2019              |
| <b>May</b>   |                             |
| Notice of benefit restrictions, if applicable April 1  | May 1, 2019                 |
| <b>July</b>  |                             |
| Quarterly contribution (Q2 for 2019)   | July 15, 2019               |
| Summary of material modifications if amendments adopted in 2018  | July 29, 2019               |
| Form 5330 excise tax on funding deficiency, nondeductible contribution, prohibited transaction, etc. (or file Form 5558 to request 6-month extension)  | July 31, 2019               |
| 2018 Forms 5500 and 8955-SSA (or Form 5558 to request an extension)  | July 31, 2019               |
| Statement of deferred vested benefits (SSA information) to participants (unless on Form 8955-SSA extension)  | July 31, 2019               |
| Small plan annual funding notice, if form 5500 extension does not apply  | July 31, 2019               |
| <b>September</b>   |                             |
| Minimum funding contribution (balance due for 2018 year); election to apply or add to prefunding balance   | September 15, 2019          |
| AFTAP certification (to avoid October 1 presumption for benefit restrictions)  | September 30, 2019          |
| Summary annual report for non-PBGC covered plans, if no 5500 extension   | September 30, 2019          |

<sup>2</sup> Unclear whether PBGC will adjust April 15 due date to conform to tax rule

| Action Item   | Due Date          |
|---|-------------------|
| <b>October</b>  |                   |
| AFTAP-triggered benefit restrictions  | October 1, 2019   |
| Quarterly contribution (Q3 for 2019)  | October 15, 2019  |
| Retroactive amendment to correct prior year coverage/nondiscrimination failures   | October 15, 2019  |
| 2018 Forms 5500, 8955-SSA, SSA information to participants, and small plan annual funding notice, if on Form 5558 extension or corporate extension                    | October 15, 2019  |
| QSLOB Form 5310-A modification or revocation election (if changing QSLOB for the 2018 plan year.)   | October 15, 2019  |
| PBGC variable rate premium basis election (5-year limit)  | October 15, 2019  |
| PBGC flat and variable rate premium payment   | October 15, 2019  |
| Notice of benefit restrictions, if applicable October 1   | October 31, 2019  |
| <b>November</b>   |                   |
| Summary annual report for non-PBGC covered plans, if Form 5500 extension using corporate extension applies  | November 15, 2019 |
| <b>December</b>   |                   |
| Summary annual report for non-PBGC covered plans, if Form 5500 extension using Form 5558 or corporate extension   | December 15, 2019 |
| Funding elections to avoid 4010 filing or at-risk; balance elections (election to reduce credit balance or revoke credit balance election; change standing elections) | December 31, 2019 |
| Final AFTAP certification if operating with range certification   | December 31, 2019 |
| Required minimum distributions  | December 31, 2019 |
| Triennial benefit statements/annual alternative notice  | December 31, 2019 |
| Last day to adopt discretionary plan amendments for 2019  | December 31, 2019 |