

SLAVIC 401K COMPLIANCE CALENDAR

January 31 st	<ul style="list-style-type: none"> • Deadline for sending Form 1099-R to participants who received distributions during previous year.
March 15 th	<ul style="list-style-type: none"> • Deadline for processing corrective distributions for failed actual deferral percentage (ADP)/ actual contribution percentage (ACP) test without 10% excise tax.
April 1 st	<ul style="list-style-type: none"> • Required Beginning date for participants attaining age 70 ½ or retiring after age 70 ½ in prior year [deadline for taking first required minimum distributions (RMD) under Section 401(a)(9) of the Internal Revenue Code (IRC).
April 15 th	<ul style="list-style-type: none"> • Deadline for processing corrective distributions for IRC Section 402(g) excesses.
June 30 th	<ul style="list-style-type: none"> • Deadline for processing corrective distributions for failed ADP/ACP test from plan with EACA without 10% excise tax.
July 29 th	<ul style="list-style-type: none"> • Deadline for sending Summary of Material Modification (210 days after end of plan year in which the amendment was adopted).
July 31 st	<ul style="list-style-type: none"> • Deadline for filing Form 5500 (without extension).
September 30 th	<ul style="list-style-type: none"> • Deadline for distributing Summary Annual Report (SAR) to participants, provided deadline for Form 5500 was not extended (later of nine months after close of plan year or two months after due date for Form 5500). <ul style="list-style-type: none"> ○ If signed up for Slavic's Document Fulfillment service, Slavic will handle distribution of this notice.
October 15 th	<ul style="list-style-type: none"> • Extended Deadline for filing Form 5500.
December 1 st	<ul style="list-style-type: none"> • Deadline for sending annual 401(k) and (m) safe harbor notice. • Deadline for sending annual qualified default investment alternative (QDIA) notice. • Deadline for sending annual automatic contribution arrangement notice • If signed up for Slavic's Document Fulfillment service, Slavic will handle distribution of all of the above notices.
December 15 th	<ul style="list-style-type: none"> • Extended deadline for distributing SAR to participants. <ul style="list-style-type: none"> ○ If signed up for Slavic's Document Fulfillment service, Slavic will handle distribution of this notice.
December 31 st	<ul style="list-style-type: none"> • Deadline for processing corrective distributions for failed ADP/ACP test with 10% excise tax. • Deadline for correcting a failed ADP/ACP test with qualified non-elective contributions (QNEC). • Deadline for amendment to convert existing 401(k) plan to safe harbor design for next plan year. • Deadline for amendment to remove safe harbor status for next plan year. • Deadline for amending plan for discretionary changes implemented during plan year (certain exceptions apply, e.g. adding salary deferrals, cutting back accrued benefits). • RMDs due under IRC Section 401(a)(9).