



## 2021 Defined Contributions Compliance Calendar

February 2021	
Deadline	Description
2/01/2021	Deadline for sending Form 1099-R to participants who received distributions during the previous year. Note: Usually due by January 31, which falls on a weekend in 2021.
March 2021	
3/01/2021	Deadline for filing form 1099-R with the IRS to report distributions made in the previous year, if not filed electronically. Note: Usually due by February 28, which falls on a weekend in 2021.
3/15/2021	Deadline for processing corrective distributions for failed actual deferral percentage (ADP) and actual contribution percentage (ACP) test without 10% excise tax for Plans without an Eligible Automatic Contribution Arrangement (EACA).
	Deadline for filing S Corporation and Partnership tax returns and contribution deadline for deductibility (without extension).
	Deadline for requesting automatic extension (to September 15) of S Corporation and partnership tax returns.
3/31/2021	Deadline for electronic filing of Form 1099-R to report distributions made in previous year.
April 2021	
4/1/2021	Initial required minimum distribution (RMD) beginning date for participants attaining age 72 or retiring after age 72 in prior year.
4/15/2021	Deadline for processing corrective distributions for IRC Section 402(g) excesses.
	Deadline for filing C Corporation and individual tax returns and contribution deadline for deductibility (without extension).
	Deadline for requesting automatic extension (to October 15) for C Corporation and individual tax returns.
June 2021	
6/30/2021	Deadline for processing corrective distributions for failed ADP/ACP test from plan with EACA without 10% excise tax.
July 2021	
7/29/2021	Deadline for sending Summary of Material Modification (210 days after end of plan year in which the amendment was adopted).
August 2021	
8/02/2021	Deadline for filing Form 5500 (without extension).
	Deadline for filing Form 5558 to request automatic extension of time to file Form 5500 (2 1/2 months).
	Deadline for filing Form 5330 used to report and pay excise taxes on prohibited transactions and excess 401(k) plan contributions that occurred in prior year.

September 2021	
9/15/2021	Extended deadline for filing S Corporation and partnership tax returns and contribution deadline for deductibility.
9/30/2021	Deadline for distributing Summary Annual Report (SAR) to participants, provided deadline for Form 5500 was not extended.
October 2021	
Deadline	Description
10/15/2021	Deadline for adopting a retroactive amendment to correct an IRC Section 410(b) coverage or IRC Section 401(a)(4) nondiscrimination failure for 2020.
	Extended deadline for filing Form 5500.
	Extended deadline for filing C Corporation and individual tax returns and contribution deadline for deductibility.
December 2021	
12/1/2021	Deadline for sending annual 2022 401(k) safe harbor notice.
	Deadline for sending 2022 annual automatic contribution arrangement notice.
	Deadline for sending annual qualified default investment alternative (QDIA) notice.
12/15/2021	Extended deadline for distributing Summary Annual Report (SAR) to participants.
12/31/2021	Deadline for processing corrective distributions for failed 2020 ADP/ACP test with 10% excise tax.
	Deadline for correcting a failed 2020 ADP/ACP test with qualified non-elective contributions (QNEC).
	Deadline for amendment to convert existing 401(k) plan to safe harbor design for 2022 plan year.
	Deadline for amendment to remove safe harbor status for 2022 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).
	Required Minimum Distributions due under IRC Section 401(a)(9).

*For Plan Sponsor use only.*

*The deadlines in this calendar are for plans with **calendar-year** plan years. This chart is intended to provide plan sponsors with a list of notable deadlines and is not a substitute for consultation with ERISA counsel and in no way represents legal advice.*

Source: <https://www.irs.gov/businesses/small-businesses-self-employed/irs-tax-calendar-for-businesses-and-self-employed>

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