

Compliance Calendar 2022

Important dates you should know in order to maintain a successful 401(k) plan

January	February	March	April
<p>15 • Final payroll for 2021 must be posted for Ubiquity to begin year-end testing</p> <p>31 • 2021 1099-R Forms mailed to participants who received a 2021 distribution</p> <p>3 New Years Day (Ubiquity closed) 17 MLK Day (Ubiquity closed)</p>	<p>1-28 • 2021 census verification for all non-Safe Harbor plans</p> <p>• 2021 ADP/ACP results are available to sponsors who have submitted 2021 census</p> <p>21 President's Day (Ubiquity closed)</p>	<p>1 • 2021 1099-R Forms remitted to the IRS</p> <p>15 • Ubiquity sends 2021 corrective ADP refunds to highly compensated employees</p> <p>• Tax filing deadline: S-corporations and partnerships</p>	<p>15 • Tax filing deadline: Corporations and Sole-Proprietors</p> <p>• IRS Deadline to refund 402(g) excess employee contributions</p> <p>• Deadline for first Required Minimum Distribution (Age 72 distribution)</p> <p>15 Good Friday (Ubiquity closed)</p>
May	June	July	August
<p>30 Memorial Day (Ubiquity closed)</p>	<p>30 • Ubiquity sends 2021 corrective ADP refunds to highly compensated employees in plans with automatic enrollment</p>	<p>22 • Deadline to request 2021 5500 filing extension from Ubiquity without charge</p> <p>4 Independence Day (Ubiquity closed)</p>	<p>1 • Form 5500 and 8955-SSA submission due</p>
September	October	November	December
<p>2 • Deadline to submit mid-year ADP/ACP testing request to Ubiquity</p> <p>15 • Extended tax filing deadline: Partnerships + S-Corps</p> <p>30 • Deadline to provide 2021 Summary Annual Report (SAR) to employees if 2021 5500 was filed on or prior to 8/1/2022</p> <p>5 Labor Day (Ubiquity closed)</p>	<p>3 • Deadline to adopt a new Safe Harbor plan for 2022</p> <p>17 • Extended 5500 and 8955-SSA forms submission deadline</p> <p>• Extended tax filing deadline: Corporations and Sole-Proprietors</p>	<p>18 • Final day to add/remove/change 2023 Safe Harbor Match and/or Automatic Enrollment provisions</p> <p>• Final day to add 3% Non-Elective Safe Harbor for 2022</p> <p>24-25 Thanksgiving (Ubiquity closed)</p>	<p>1 • 2023 Annual Safe Harbor notice and Automatic Enrollment notice deadline</p> <p>15 • Deadline to provide 2021 Summary Annual Report (SAR) to employees if 2021 5500 was filed after 10/17/2022</p> <p>30 • Deadline to issue Required Minimum Distributions (age 72 distribution)</p> <p>• Deadline to deposit QNEC for failed 2021 ADP/ACP testing</p> <p>• Deadline for 2021 Top Heavy Minimum Contribution</p> <p>26 Ubiquity closed</p>