



KEY RETIREMENT PLAN DATES

FOR PLAN YEARS ENDING DECEMBER 31, 2022

Deadline	Event
7 Days after each Payroll	For Small Employers (less than 100 employees), due date of Employee 401(k) Contributions and loan repayments deducted from paychecks
3-5 Days after each Payroll	For Large Employers (more than 100 employees), due date of Employee 401(k) Contributions and loan repayments deducted from paychecks
March 15, 2023	Refunds for ADP/ACP Test failure due to avoid 10% excise tax payable by the plan sponsor (Employer); Not applicable to most plans using Safe Harbor Contributions
March 15, 2023	Due date of 2022 Employer contributions for S-Corps and Partnerships that do NOT extend the Corporate/Partnership tax return(s)
April 15, 2023	Due date of 2022 Employer contributions for Sole Proprietors or (-Corporations that do NOT extend their personal/Corporate tax return(s)
July 31, 2023	Due date to file 2022 Form 5500, if NOT extended
September 15, 2023	Due date of 2022 Employer contributions for Corporations and Partnerships that extend their tax return(s)
October 16, 2023	Due date of 2022 Employer contributions for Sole Proprietors that extend their personal tax return(s)
October 16, 2023	Due date to file 2022 Form 5500, if extension was filed
Within 14 months of most recent distribution of notice	Due date to send the Participant-Level Fee Disclosure (404a5 Notice) to all eligible employees and terminated employees with a balance
December 1, 2023	Due date for distributing 2024 Safe Harbor Notice for Safe Harbor Plans

* This is NOT a complete list of plan deadlines. This is a summary of the deadlines that relate to the filing of Form 5500 and the deposit of Employer contributions for the Plan year ending 12/31/2022.

Please call us with any questions (801) 467-4450