Compliance Calendar

For Plan Years Ending 12/31/2027

Date	Compliance Event	Description
January 01	Plan Year Begins	First day for Calendar Year End Plans
	Audit Determination	Large Filer/Audited Plans Participant Count Determination Date
February 01	1099 Issuance	Deadline to issue Form 1099-R to Plan participants who received a distribution from a qualified retirement Plan in the preceding tax year.
February 15	Annual Year-End Package	Deadline to Return the Uniglobal Year End Package Compliance and Census Information
March 15	ADP/ACP Correction Deadline	Tested Plan ADP/ACP Refund Deadline (3/15 normally, unless it fall on a weekend)
	First Employer Funding Deadline	Employer contribution due date (S-Corp, C-Corp, LLC Taxed as S-Corp) for entities that are not filing a corporate tax extension
	Prior Year Plan Establishment	Deadline to adopt a new Plan for the prior year
April 01	RMD Distributions	1st Yr Required Minimum Distribution Date
April 15	Excess Deferral Corrections	402G/Excess Deferral Refund
	First SE and PRT Contribution Deadline	Self-Employed (Sole Prop.) & Partnership contribution funding due date for entities that are not filing a corporate tax extension
June 30	EACA Only ADP/ACP Refund Deadline	Eligible Automatic Contribution Arrangement (EACA) ADP/ACP Refund Deadline to avoid 10% Penalty
August 02	First Plan Filing Deadline (DOL)	5500/5558/8955-SSA Deadline - Statutory dealine is 7/31, unless a weekend or holiday
September 15	Contribution Deadline	Employer contribution due date (S-Corp, C-Corp, LLC Taxed as S-Corp) with extension
	CB Minimum Funding Deadline	Cash Balance minimum required contribution funding deadline
September 30	SAR Notice	Summary Annual Report (SAR) notice deadline for Plan's not filing under Form 5558 Extension
October 01	New Safe Harbor Match Plan	Deadline to establish/adopt a new Safe Harbor Match Plan for the current Plan and Calendar Year.
October 15	Final Plan Filing Deadline (DOL)	Final Deadline to File Form 5500/5500-SF/5500-EZ and Form 8955-SSA for Plans that have extended the initial 7/31 Filing Deadline via Form 5558
November 15	SAR Notice	Deadline to provide Summary Annual Report if filing under a tax extension.
December 01	Annual Participant Notices	Safe Harbor Match required notification for upcoming Plan Year
	QDIA	QDIA Notice
	Auto-Enroll	Automatic Enrollment Notice
	Fee Disclosures	404(a)5 (must be distributed annually, no later than 12 months after prior year's annual fee disclosure was distributed. Uniglobal recommends sending the fee disclosure with your annual notices.)
	Retro-SH Plan Adoption	Deadline to adopt retroactive or prospective Safe Harbor Non-Elective Plan Provision
December 15	Final SAR Notice Deadline	Summary Annual Report (SAR) notice deadline for Plan's filing under Form 5558 Extension
December 20	Uniglobal Year-End Data Collection cycle begins	Uniglobal begins Year-End Data Collection and YE Package Delivery
December 31	Amendment Deadline	Deadline to adopt or remove Safe Harbor via amendment and other discretionary amendments before the next Plan Year
	Employer Contribution Deadline	Deadline for employers to fund the prior year - not tax deductible
	RMD Deadline	Required Minimum Distribution deadline

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