

Publications

Upcoming Deadlines for Plan Sponsors: January 2022

ATTORNEYS & PROFESSIONALS

Mark Carolan

mcarolan@groom.com

202-861-5424

Elizabeth Thomas Dold

edold@groom.com

202-861-5406

Joanne Jacobson

jjacobson@groom.com

202-861-0185

PUBLISHED

01/07/2022

SOURCE

Groom Publication

SERVICES

Upcoming deadline alert! Plan sponsors should prepare for these upcoming January 2022 deadlines to ensure federal compliance and avoid penalties.

- January 15, 2022: Final minimum funding payment due for DB plans that had a funding shortfall in 2020.
- January 31, 2022: Participant data due to (many) recordkeepers for average deferral and average contribution percentages, top-heavy and 402(g) compliance testing.
- January 31, 2022: Form 1099-R due to participants who received distributions from a qualified retirement plan in 2021.
- January 31, 2022: Form 945 generally due to the IRS for pension withholding.

If you would like more information or need assistance with upcoming deadlines, please reach out to your Groom attorney.