

Publications

Upcoming Deadlines for Plan Sponsors: March 2022

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In this month's edition of our upcoming deadlines notice to plan sponsors, we highlight March 2022 deadlines that sponsors should prepare for in order to ensure compliance and avoid risks.

- **March 2:** Forms 1095-B and 1095-C due to individuals.
- **March 2:** Annual HIPAA breach notification reporting due to HHS.
- **March 2:** Medicare Part D creditable coverage reporting due to CMS (for calendar year plans).
- **March 15:** Employer contributions that are deductible in 2021, without extension, are due for S-corporations and partnerships.
- **March 15:** IRS filing deadline for Form 1042 and Form 1042-S, which report nonresident aliens' withheld income tax and retirement plan distributions.
- **March 15:** Deadline for corrective ADP/ACP distributions from calendar-year plans to avoid 10% excise tax (2-1/2 months after end of plan year). Plans meeting EACA requirements have a 6-month deadline.
- **March 15:** IRS application deadline for funding waivers for calendar-year defined benefit plans and money purchase pension plans.
- **March 31:** IRS filing deadline for Form 1099-R for 2021 distributions.
- **March 31:** Forms 1094-B/C and 1095-B/C due to the IRS (if filing electronically).

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