

Compliance Calendar

Use this chart to prepare for upcoming deadlines.

<p>Pension Plan Documents:</p> <p>Summary Plan Description (SPD)</p>	<ul style="list-style-type: none"> • Provide to new participants no later than 90 days after the person first becomes covered • Provide to participant within 30 days of request for copy • Provide to participants SPD's for a new plan within 120 days after it is adopted • Furnish copy to DOL upon request. Civil penalties will be assessed for failure to do so
<p>Summary of Material Modifications (SMM)</p>	<ul style="list-style-type: none"> • Provide copy within 210 days after end of plan year in which amendments are adopted • Provide at least every 5 years to plan participants when plan has been updated
<p>Summary Annual Report (SAR)</p>	<p>Provide within 9 months after close of plan year (additional 2 months if extension is granted)</p>
<p>Form 5500</p>	<p>Annually. File by the last day of the 7th month following the end of the plan year (July 31st for calendar year plans). One time extension of 2 1/2 months may be granted upon submission of extension request form.</p>
<p>Federal Contractor Requirements:</p> <p>VETS-100 Form</p>	<p>September 30</p>
<p>Payroll/Taxes:</p> <p>Federal Unemployment Tax Return</p>	<p>January 31st for previous year. Additionally, if state contribution is paid in full by that date, employer can take a credit of 5.4% of the unemployment taxes paid. If paid after that date, credit is 90% of regular credit.</p> <p>The Affordable Care Act requires employers with 250 or more employees, to report the aggregate cost of employer-sponsored health coverage on employees' W-2 forms. (This reporting requirement differs from the Affordable Care Act's 1099 reporting requirement.)</p>
<p>COBRA:</p>	<p>Effective January 1, 2005 calendar year health plans are required to amend their SPD's to include the plan's procedures for when participants are required to notify the plan administrator of a qualifying event. These procedures include identifying the parties to whom notice must be given, describing the items that must be included in the notice and describing the means by which notice must be sent.</p>
<p>Equal Employment:</p> <p>EEO-1 Report</p>	<p>September 30th for the current year.</p>
<p>OSHA:</p>	<p>Maintain OSHA 300 Log of Work-related Injuries and Illnesses</p>

Form 300 and 300A	Maintain a calendar year record of all reportable injuries and illnesses incurred during the year. Used to prepare OSHA 300A for posting on February 1 st through April 30 th of each year.
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[Editor's note: Effective April 8, 2002, the Department of Labor issued their final rule that employers can send electronic distribution of benefit plan information to employee's residences if employee agrees to electronic notification. There must exist the option to receive notification in hardcopy as well. In addition, the rule outlines provisions for using electronic means for employee benefit plan recordkeeping as required by ERISA. This ruling applies to all reports, statements, notices, and other documents required to be distributed by ERISA.]

This information is provided by the Society for Human Resources Management (SHRM).
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