

2nd Quarter

April

1 – Deadline to take first Required Minimum Distribution (RMD) for participants attaining age 70 ½ or retiring after 70 ½ in 2015.

15 – Excess Contribution Refunds (IRS Limit): Deadline to return excess 401(k) deferrals for the previous Plan year.

30 – Suggested deadline for large Plans to engage auditors and schedule audit.

May

Fee Disclosures: be sure to distribute the participant fee disclosure annually or make arrangements with your service provider, who may be able to mail these out on your behalf for a small fee.

June

30 – For plans with Eligible Automatic Contribution Arrangement requirements (EACA), corrective distributions for failed ADP/ACP tests must be made to participants within 6 months after the plan year end.

Form 5500: Review and file your Plan's Form 5500 and Form 5500-SSA when available.