

# 2023 key administrative dates and deadlines for calendar-year multiemployer defined benefit plans

Subject to ERISA and the Internal Revenue Code



## JANUARY

- 1/1** ▪ Automatic employer surcharge
- 1/13** ▪ Form 5500, Schedule MB posting (prior year's filing)
- 1/31** ▪ Required minimum distributions
  - Forms W-2, W-3, 8809
  - Form 1099-R
  - Form 945

## FEBRUARY

- 2/10** ▪ Form 945 (alternative date)
- 2/11** ▪ Pension Benefit Guaranty Corporation (PBGC) Priority Category 6 (plans projected to need more than \$1 billion in assistance) can start to apply for special financial assistance (SFA)
- 2/14** ▪ Triennial benefit statement
- 2/28** ▪ Form 1099-R (paper) or 8809

## MARCH

- 3/1** ▪ Notice of Request for Extension of Amortization Period
- 3/11** ▪ All eligible plans can apply for SFA
- 3/15** ▪ Request for an Extension of Amortization Period
  - Zone Certification
- 3/31** ▪ Form 1099-R (paper, with extension, or electronic)
  - SFA annual statement of compliance

## APRIL

- 4/1** ▪ Required minimum distributions
- 4/30** ▪ Annual funding notice
  - Notice of Endangered or Critical Status
  - Notice of Special Green Status
  - Notice of Projected Critical Status
  - Form 1099-R (electronic, with extension)

## MAY

## JUNE

## JULY

- 7/29** ▪ Summary of Material Modifications
- 7/31** ▪ Form 5500 or 5558
  - Form 8955-SSA or 5558
  - Notice to terminated vested employees
  - Small plan annual funding notice
  - Form 5330 or 5558

## AUGUST

- 8/30** ▪ Summary Report of Multiemployer Plan

## SEPTEMBER

## OCTOBER

- 10/16\*** ▪ Form 5500 (if extended)
  - Form 8955-SSA (if extended)
  - Notice to terminated vested employees (if Form 5500 extended)
  - Small plan annual funding notice (if Form 5500 extended)
  - PBGC Comprehensive Premium Filing

## NOVEMBER

- 11/14** ▪ Summary Report of Multiemployer Plan (if Form 5500 extended)
- 11/26** ▪ Funding improvement plan (FIP) adoption, initial year
  - Rehabilitation plan (RP) adoption, initial year

## DECEMBER

- 12/26** ▪ FIP sent to bargaining parties (initial year)
  - RP sent to bargaining parties (initial year)
- 12/31** ▪ Annual benefit statement notice

## ANNUALLY

- Review and update if necessary FIP or RP (after initial year)

\* The date reflected is the next business day following a filing date of an IRS, U.S. Department of Labor (DOL), or Pension Benefit Guaranty Corporation (PBGC) form that otherwise would fall on a Saturday, Sunday, or a legal holiday.

Plan sponsors affected by disasters declared by the Federal Emergency Management Agency (FEMA) may have an approved delayed filing date. See <https://www.irs.gov/newsroom/tax-relief-in-disaster-situations>.

The Milliman 2023 Multiemployer Calendar contains general information that is not intended to constitute the rendering of legal, tax, investment, or accounting advice. Application to specific circumstances should rely on further professional guidance.

## 2023 key administrative dates and deadlines for calendar-year multiemployer (ME) defined benefit plans

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DATE	ITEM	ACTION
1/1	<b>Automatic employer surcharge</b>	10% contribution surcharges on employer contributions apply to plans first certified critical in 2022 and if employer has not adopted the rehabilitation plan.
1/13	<b>2021 Form 5500 and Schedule MB posting</b>	Latest date to post 2021 Form 5500 and Schedule MB on plan sponsor's intranet site; the deadline is within 90 days of actual filing date.
1/31	<b>Required minimum distributions</b>	For participants whose required minimum distributions (RMDs) previously started (age 70½ or age 72, whichever is applicable), increase RMDs to reflect additional benefits accrued in 2022.
1/31	<b>Forms W-2, W-3, 8809</b>	Send 2022 IRS Form W-2 to employees who are "active participants" in a qualified plan unless IRS approved an extension. File these W-2s with Social Security using Form W-3, unless granted a 30-day extension using Form 8809.
1/31	<b>Form 1099-R electronic filing</b>	Provide IRS Form 1099-R to recipients of 2022 distributions unless a 30-day extension request on Form 8809 is filed.
1/31	<b>Form 945</b>	File IRS Form 945 to report income tax withheld from 2022 distributions.
2/10	<b>Form 945 (alternative date)</b>	File IRS Form 945 if the withholding taxes on 2022 distributions were paid in full.
2/11	<b>PBGC Priority Category 6</b>	Eligible plans projected to need more than \$1 billion in assistance can start to apply for special financial assistance (SFA).
2/14	<b>Triennial benefit statement</b>	For plans that last provided the triennial benefit statement for the 2017-2019 period, provide the Pension Protection Act (PPA) triennial benefit statements to participants for the 2020-2022 period. Statements are due 45 days after the end of the prior plan year in written, electronic, or any other appropriate form that is accessible to participants.
2/28	<b>Forms 1099-R paper filing or 8809</b>	File Copy A of 2022 IRS Form 1099-R using Form 1096 unless a 30-day extension request on Form 8809 is filed.
3/11	<b>All eligible plans can apply for SFA</b>	All eligible plans can apply for special financial assistance (SFA).
3/15	<b>Request for an Extension of Amortization Period Deadline</b>	Deadline to request from the IRS an extension of amortization charge bases.
3/31	<b>Zone certification deadline</b>	Deadline for the plan's enrolled actuary to provide IRS and plan trustees the actuarial certification of the plan's 2023 zone status and, if applicable, the progress toward a previously adopted funding improvement plan or rehabilitation plan.
3/31	<b>Form 1099-R (paper, with extension, or electronic)</b>	Transmit paper copies of 2022 Form 1099-R to IRS using Form 1096 if the deadline was extended by Form 8809. File copies of 2022 Form 1099-R electronically with the IRS unless a 30-day extension request on Form 8809 was filed.
3/31	<b>SFA annual statement of compliance</b>	Plans that received special financial assistance (SFA) must submit this annual statement through the last day of the plan year ending in 2051. No submission is required for 2023 if the plan received SFA after May 31, 2022.
4/1	<b>Required minimum distributions</b>	Deadline to make the first RMD to terminated vested participants who attained age 70½ or age 72 in 2023, whichever is applicable, and to participants older than age 70½ or age 72, whichever is applicable, who retired in 2022.
4/30	<b>Annual funding notice for plans with at least 100 participants</b>	Provide the 2022 annual funding notice to participants, beneficiaries, labor organizations, contributing employers, and the PBGC.
4/30	<b>Notice of Endangered or Critical Status</b>	If the plan's March 31, 2023, zone certification is endangered or critical (or critical and declining), then participants, beneficiaries, participating unions, contributing employers, the PBGC, and the U.S. Department of Labor (DOL) must be notified.
4/30	<b>Notice of Special Green Status</b>	If the plan's March 31, 2023, zone certification is "green" under Section 432(b)(5), notify bargaining parties and the PBGC.

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Plan sponsors affected by FEMA-declared disasters may have an approved delayed filing date. See <https://www.irs.gov/newsroom/tax-relief-in-disaster-situations>.

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DATE	ITEM	ACTION
4/30	<b>Notice of Projected Critical Status</b>	If the plan's March 31, 2023, zone certification is "green" for 2023 but is projected to be critical in any of the succeeding five plan years, notify the bargaining parties, the PBGC, and DOL of an election to be in critical in 2023; notify the PBGC if the plan sponsor does not elect to be critical in 2023.
4/30	<b>Form 1099-R (electronic, with extension)</b>	Transmit 2022 Form 1099-R electronically with the IRS if the deadline was extended by Form 8809.
7/29	<b>Summary of Material Modifications</b>	Provide a Summary of Material Modifications to participants if the plan adopted amendments for 2022, unless the information was included in an updated summary plan description.
7/31	<b>Form 5500 or 5558</b>	File 2022 Form 5500 or file Form 5558 to extend the Form 5500 filing due date by two and a half months.
7/31	<b>Form 8955-SSA or 5558</b>	File IRS Form 8955-SSA or Form 5558 to extend the Form 8955-SSA filing due date by two and a half months.
7/31	<b>Notice to terminated vested employees</b>	Provide a notice describing the amount of the vested accrued benefit at normal retirement age to terminated vested employees who were reported on 2022 IRS Form 8955-SSA.
7/31	<b>Small plan annual funding notice for plans with 100 or fewer participants</b>	Provide the 2022 annual funding notice to participants, beneficiaries, contributing employers, labor organizations, and the PBGC.
7/31	<b>Form 5330 or 5558</b>	File IRS Form 5330 to report and pay excise taxes on 2022 prohibited transactions and nondeductible contributions, unless the due date was extended by an approved IRS Form 5558.
8/30	<b>Summary Report of Multiemployer Plan</b>	Provide summary information—an "ERISA §104(d) notice"—about the plan's 2022 finances to participating unions and contributing employers if Form 5500 was filed without applying for an extension.
10/16*	<b>Form 5500</b>	File 2022 Form 5500 if the due date was extended by IRS Form 5558.
10/16*	<b>Form 8955-SSA</b>	File 2022 IRS Form 8955-SSA, if the due date was extended by IRS Form 5558.
10/16*	<b>Notice to terminated vested employees</b>	Provide a notice describing the amount of the vested accrued benefit at normal retirement age to terminated vested employees who were reported on 2022 IRS Form 8955-SSA, if the due date was extended by IRS Form 5558.
10/16*	<b>Small plan annual funding notice</b>	For plans with 100 or fewer participants in 2021, provide the 2022 annual funding notice to participants, beneficiaries, contributing employers, labor organizations, and the PBGC, if the due date was extended by IRS Form 5558.
10/16*	<b>PBGC Comprehensive Premium Filing</b>	File the 2023 PBGC Comprehensive Premium Filing and pay a flat-rate premium of \$35 per participant.
11/14	<b>Summary Report of Multiemployer Plan</b>	Provide summary information—an "ERISA §104(d) notice"—about the plan's 2022 finances to participating unions and contributing employers if the due date was extended by IRS Form 5558.
11/26	<b>Funding improvement plan (FIP) or rehabilitation plan (RP) adoption</b>	Deadline to adopt a funding improvement plan or a rehabilitation plan if the March 31, 2023, zone certification first certified the plan's funded status as endangered or critical.
12/26	<b>FIP or RIP sent to bargaining parties</b>	If the plan's March 31, 2023, zone certification first certified the plan's funded status as endangered or critical, provide participating unions and contributing employers a schedule showing revised benefit and/or contribution structures under the funding improvement plan or rehabilitation plan.
12/31	<b>Annual benefit statement notice</b>	Provide an annual notice about the availability of and the means to obtain the pension benefit statement for 2023 to participants, if the alternative notification approach is used for 2023.
Annual	<b>Update FIP or RP</b>	After the initial year, and while the plan remains in endangered or critical status, review and update (if necessary) the plan's funding improvement plan or rehabilitation plan.

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### AMERICAN RESCUE PLAN ACT OF 2021 (ARP): SPECIAL FINANCIAL ASSISTANCE (SFA) PROGRAM

SFA application period opens for certain priority category groups

Priority Group	Plan Descriptions of Priority Group	SFA Application Period*
1	Insolvent plans or plans projected to be insolvent before March 11, 2022	July 9, 2021, through December 31, 2025
2	Either: <ul style="list-style-type: none"> <li>▪ Plans expected to be insolvent within one year of the SFA application filing date</li> <li>▪ Plans that implement Multiemployer Pension Reform Act (MPRA) benefit suspensions as of March 11, 2021**</li> </ul>	December 27, 2021, through December 31, 2025  January 1, 2022, through December 31, 2025
3	Plans in critical and declining status with 350,000 or more participants	April 1, 2022, through December 31, 2025
4	Plans projected to become insolvent before March 11, 2023	July 1, 2022, through December 31, 2025
5	Projected to become insolvent before March 11, 2026	November 15, 2022, through December 31, 2025
6	Present value of financial assistance in excess of \$1 billion	February 11, 2023, through December 31, 2025
7	All other eligible plans	March 11, 2023, through December 31, 2025

\* The PBGC has 120 days to review an application. If capacity to process applications exceeds expectations, then the dates to accept applications may be accelerated.

\*\* MPRA plans can restore benefits under 26 CFR 1.432(e)(9)-1(e)(3) at any time, including before applying for SFA.

For more information on the SFA program, please read our Multiemployer Review: [Special financial assistance under the American Rescue Plan Act of 2021](#).

### NAMES OF FORMS

IRS Form Number	Form Name
Form 1042 and 1042-S	Annual Withholding Tax Return for U.S. Source Income of Foreign Person
Form 1096	Annual Summary and Transmittal of U.S. Information Returns
Form 1099-R	Distributions From Pensions, Annuities, Retirement and Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Form 5330	Return of Excise Taxes Related to Employee Benefit Plans
Form 5500	Annual Return/Report of Employee Benefit Plan
Form 5558	Application for Extension of Time to File Certain Employee Plan Returns
Form 8809	Application for Extension of Time to File Information Returns
Form 8955-SSA	Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits
Form 945	Annual Return of Withheld Federal Income Tax
Form W-2	Wage and Tax Statement
Form W-3	Transmittal of Wage and Tax Statement
Schedule H to Form 5500	Financial Information for the Employee Benefit Plan During the Plan Year

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