

2022 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
 - PBGC Priority Category 2 can start to apply for Special Financial Assistance (SFA) if a MPRA benefit suspension was implemented before March 11, 2021
- 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
 - ARP Election Notice

FEBRUARY

- 2/10**
 - Form 945 (alternative date)
- 2/14**
 - Triennial Benefit Statement
- 2/28**
 - Form 1099-R (paper) or 8809

MARCH

- 3/1**
 - Notice of Request for Extension of Amortization Period
- 3/15**
 - Request for an Extension of Amortization Period
- 3/31**
 - Zone Certification
 - Form 1099-R (paper, with extension, or electronic)

APRIL

- 4/1**
 - Required Minimum Distributions
 - PBGC Priority Category 3 can start to apply for SFA plans in critical and declining status with 350,000 or more participants
- 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

- 7/1**
 - PBGC Priority Category 4 can start to apply for SFA plans projected to become insolvent before March 11, 2023
- 7/29**
 - Summary of Material Modifications

AUGUST

- 8/1***
 - Plan Audit
 - Form 5500 or 5558
 - Form 8955-SSA or 5558
 - Notice to Terminated Vested Employees
 - Small Plan Annual Funding Notice
 - Form 5330 or 5558
- 8/30**
 - Summary Report of Multiemployer Plan

SEPTEMBER

OCTOBER

- 10/17***
 - Form 5500 (if extended)
 - Form 8955-SSA (if Form 5500 extended)
 - Notice to Terminated Vested Employees (if Form 5500 extended)
 - Small Plan Annual Funding Notice (if Form 5500 extended)
 - PBGC Comprehensive Premium Filing

NOVEMBER

- 11/15**
 - Summary Report of Multiemployer Plan
- 11/26**
 - Funding Improvement Plan (FIP), initial year
 - Rehabilitation Plan Adoption (RP), 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

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

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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2022 key administrative dates and deadlines for calendar-year multiemployer (ME) defined benefit plans

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DATE	ITEM	ACTION
1/1	Automatic Employer Surcharge	10% contribution surcharges on employer contributions apply to plans first certified critical in 2021 and if employer has not adopted the rehabilitation plan.
1/1	PBGC Priority Category 2 can apply for SFA	Can start to apply to Pension Benefit Guaranty Corporation (PBGC) for Special Financial Assistance (SFA) if plan implemented a Multiemployer Pension Reform Act (MPRA) benefit suspension before March 11, 2021. See page 5.
1/13	2020 Form 5500 and Schedule MB Posting	Latest date to post 2020 Form 5500 and Schedule MB on plan sponsor's intranet site; the deadline is within 90 days of actual filing date.
1/31	Required Minimum Distributions	Pay to participants increase in monthly age 70½ or age 72, whichever is applicable, required minimum distributions (RMDs) to reflect additional benefits accrued in 2021.
1/31	Forms W-2, W-3, 8809	Send 2021 IRS Form W-2 to employees who are "active participants" in an ME 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	Form 1099-R electronic filing	Provide IRS Form 1099-R to recipients of 2021 distributions unless a 30-day extension request on Form 8809 is filed.
1/31	Form 945	File IRS Form 945 to report income tax withheld from 2021 distributions.
1/31	ARP Election Notice	Election Notice of funding relief under sections 9701, 9702, and 9703 of the American Rescue Plan (ARP). See page 5.
2/10	Form 945 (Alternative Date)	File IRS Form 945 if the withholding taxes on 2021 distributions were paid in full.
2/14	Triennial Benefit Statement	For plans that last provided the triennial benefit statement for the 2016-2018 period, provide the Pension Protection Act (PPA) triennial benefit statements to participants for the 2019-2021 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	Forms 1099-R paper filing or 8809	File Copy A of 2021 IRS Form 1099-R using Form 1096 unless a 30-day extension request on Form 8809 is filed.
3/1	Notice of Request for an Extension of Amortization Period	Provide the 14-day advance written notice to participants, beneficiaries, alternate payees, participating unions, and PBGC if intending to submit to the IRS an application for an extension of the amortization period.
3/15	Request for an Extension of Amortization Period Deadline	Deadline to request from the IRS an extension of amortization charge bases.
3/31	Zone Certification Deadline	Deadline for the plan's enrolled actuary to provide IRS and plan trustees the actuarial certification of the plan's 2022 funded status and, if applicable, the progress toward a previously adopted funding improvement plan or rehabilitation plan.
3/31	Form 1099-R (paper, with extension, or electronic)	Transmit paper copies of 2021 Form 1099-R to IRS using Form 1096 if the deadline was extended by Form 8809. File copies of 2021 Form 1099-R electronically with the IRS unless a 30-day extension request on Form 8809 was filed.
4/1	Required Minimum Distributions	Deadline to make the first RMD to terminated vested participants who attained age 70½ or age 72, whichever is applicable, in 2022 and to participants older than age 70½ or age 72, whichever is applicable, who retired in 2021.
4/1	PBGC Priority Category 3	Plans in critical and declining status with 350,000 or more participants can start to apply to SFA.
4/30	Annual Funding Notice for plans with at least 100 participants	Provide the 2021 annual funding notice to participants, beneficiaries, labor organizations, contributing employers, and PBGC.
4/30	Notice of Endangered or Critical Status	If the plan's March 31, 2022, Zone Certification is endangered or critical (or critical and declining), must notify participants, beneficiaries, participating unions, contributing employers, PBGC, and DOL.

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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	Notice of Special Green Status	If the plan's March 31, 2022, Zone Certification is "green" under Section 432(b)(5), notify bargaining parties and the PBGC.
4/30	Notice of Projected Critical Status	If the plan's March 31, 2022, Zone Certification is "green" for 2022 but is projected to be critical in any of the succeeding five plan years, notify the bargaining parties, PBGC, and IRS of an election to be in critical in 2022, and notify the PBGC of an election to not be critical in 2022.
4/30	Form 1099-R (electronic, with extension)	Transmit 2021 Form 1099-R electronically with the IRS if the deadline was extended by Form 8809.
7/1	PBGC Priority Category 4 can apply for SFA	Plans projected to become insolvent before March 11, 2023, can start to apply for SFA. See page 5.
7/29	Summary of Material Modifications	Provide a Summary of Material Modifications to participants if the plan adopted amendments for 2021, unless the information was included in an updated Summary Plan Description.
8/1*	Plan Audit for plans with at least 100 participants	Deadline to obtain a qualified accountant's audit report to include as attachment to Form 5500 Schedule H.
8/1*	Form 5500 or 5558	File 2021 Form 5500 or File Form 5558 to extend the Form 5500 filing due date by 2-1/2 months.
8/1*	Form 8955-SSA or 5558	File IRS Form 8955-SSA or Form 5558 to extend the Form 8955-SSA filing due date by two and a half months.
8/1*	Notice to Terminated Vested Employees	Provide a notice describing the amount of the vested accrued benefit at normal retirement age to terminated vested employees who were reported on 2021 IRS Form 8955-SSA.
8/1*	Small Plan Annual Funding Notice for plans with 100 or less participants	Provide the 2021 annual funding notice to participants, beneficiaries, contributing employers, labor organizations, and PBGC.
8/1*	Form 5330 or 5558	File IRS Form 5330 to report and pay excise taxes on 2021 prohibited transactions and nondeductible contributions, unless the due date was extended by an approved IRS Form 5558.
8/30	Summary Report of Multiemployer Plan	Provide summary information (an "ERISA §104(d) notice") about the plan's 2021 finances to participating unions and contributing employers if Form 5500 was filed without applying for an extension.
10/17*	Form 5500	File 2021 Form 5500 if the due date was extended by IRS Form 5558.
10/17*	Form 8955-SSA	File 2021 IRS Form 8955-SSA, if the due date was extended by IRS Form 5558.
10/17*	Notice to Terminated Vested Employees	Provide a notice describing the amount of the vested accrued benefit at normal retirement age to terminated vested employees who were reported on 2021 IRS Form 8955-SSA, if the due date was extended by IRS Form 5558.
10/17*	Small Plan Annual Funding Notice	For plans with 100 or fewer participants in 2020, provide the 2021 annual funding notice to participants, beneficiaries, contributing employers, labor organizations, and PBGC, if the due date was extended by IRS Form 5558.
10/17*	PBGC Comprehensive Premium Filing	File the 2022 PBGC Comprehensive Premium Filing and pay a flat-rate premium of \$32 per participant.
11/15	Summary Report of Multiemployer Plan	Provide summary information (an "ERISA §104(d) notice") about the plan's 2021 finances to participating unions and contributing employers if the due date was extended by IRS Form 5558.
11/26	Funding Improvement Plan (FIP) or Rehabilitation Plan (RP) Adoption	Deadline to adopt a funding improvement plan or a rehabilitation plan if the March 31, 2022, Zone Certification first certified the plan's funded status as endangered or critical.
12/26	FIP or RIP sent to bargaining parties	If the plan's March 31, 2022, 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	Annual Benefit Statement Notice	Provide an annual notice about the availability of and the means to obtain the pension benefit statement for 2022 to participants, if the alternative notification approach is used for 2022.

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AMERICAN RESCUE PLAN ACT OF 2021 (ARP): FUNDING RELIEF FOR MULTIEMPLOYER DEFINED BENEFIT PLANS

Freeze Election	This Election Permits	Applies	Impact
Under section 9701 of ARP	Trustees to “freeze” plan’s zone status to the prior year’s zone status	Beginning in 2021 or 2022	Not required to update its funding improvement plan, rehabilitation plan, or schedules as otherwise required until the plan year following the election year
Under section 9702 of ARP	Trustees to extend the plan’s funding improvement period or rehabilitation period, whichever is applicable, by five years*	Beginning in 2020 or 2021	Allows additional time to meet funding goals in funding improvement plan or rehabilitation plan
Under section 9703 of ARP	Trustees to elect special asset valuation rules and amortize COVID-19-related losses over 29 years	Investment and COVID-19-related losses during 2020 and 2021	Provides some funding relief to plans not eligible for SFA

* Section 9702 of ARP also provides that a plan’s eligibility to make an extension election is made taking into account the plan’s section 432 status, as determined after application of section 9701 of ARP.

For more information on the funding relief measures under ARP, please read our [Multiemployer Review: IRS issues guidance on temporary relief measures in American Rescue Plan Act \(milliman.com\)](#).

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"> ▪ Plans expected to be insolvent within one year of the SFA application filing date ▪ Plans that implement MPRA benefit suspensions as of March 11, 2021** 	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	February 11, 2023, 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

*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 \(milliman.com\)](#).

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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 8959-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's during the plan year