

Reminder

Form 5500 Filing

For calendar year-end plans, the 2013 Form 5500 is due to be filed electronically on EFAST2 no later than **July 31, 2014**.

Most health and welfare plans (e.g., medical, dental and life insurance plans) are required by ERISA to file Form 5500 with the Department of Labor by the last day of the seventh month following the end of plan year unless an extension (Form 5558) is completed and mailed to the IRS.

In general, a plan with fewer than 100 covered employees as of the first day of the plan year that is unfunded (no trust) or fully insured is exempt from this requirement. Certain other exceptions apply, such as for church plans and governmental plans.

Form 5500 also applies to retirement plans, regardless of employee count.

For further assistance, please contact your Account Manager.