

January

January 31

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February

February 28

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July

July 31

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December 31

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Other

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annual.
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o 30 days prior to initial
investment and annually.

V ti ti
30 days prior to eligibility and
annually; for plans with immediate eligibility,
notice can be given on or as soon as feasible
after eligibility.
V U h h h
within 60 days of missed payment or denial
of payment waiver.
V U h h within 14 days before
application.

between first day of plan year in
which participant reaches age 32 and last
day of plan year in which participant reaches
age 35; if hired after age 35, due within one
year of hire.
supply upon request
to IRS/DOL.