

Defined Benefit Plan Annual Funding Notices Have Not Been Delayed

April 27, 2020

Although the CARES Act permitted the DOL to delay the deadline for distributing defined benefit plan Annual Funding Notices ("**AFNs**"), the DOL has not done so. For calendar year plans, that deadline is April 29, 2020 (because 2020 is a leap year). While AFNs generally can be distributed electronically, if there are participants or beneficiaries (including alternate payees) for whom electronic distribution is not possible, those AFNs must be mailed and postmarked no later than April 29.