



## Appleby's 2023 Quick Reference Guide for: Comparing the features of Roth IRAs and Traditional IRAs/ 2 Pages

Use this guide to compare the similarities and differences between a Roth IRA and a Traditional IRA.

	Roth IRA			Traditional IRA		
Regular Contribution	Lesser of: 100% of eligible compensation or \$5,500			Lesser of: 100% of eligible compensation or \$5,500		
Catch-up Contribution	\$1,000			\$1,000		
Contribution Eligibility (In addition to being required to have eligible compensation/income). Roth IRA contributions are subject to income limits. Traditional IRA contributions are subject to an age limit.	Tax filing status	MAGI	Allowed amount	N/A		
	Single	\$138,000 or less	100%			
		\$138,000 to \$153,000	Partial			
		\$153,000 or more	None			
	Married filing jointly	\$218,000 or less	100%			
		\$218,000 to \$228,000	Partial			
		\$228,000 or more	None			
	Married filing separately	Less than \$10,000	Partial			
		\$10,000 or more	None			
Contribution Deadline <sup>1</sup>	April 15, 2024			April 15, 2024		
Deductibility/ Traditional IRA contributions are 100% deductible if you are not an active participant, or married to someone who is. You are an "active participant" if you are covered by an employer sponsored retirement plan. Employers usually indicate on Form W-2 if an employee is covered by a retirement plan.	Contributions are not deductible.			Tax filing status	MAGI	Allowed deduction
	Single	\$73,000 or less	100%			
		\$73,000 to \$83,000	Partial			
		\$83,000 or more	None			
	Married filing jointly and active	\$116,000 or less	100%			
		\$116,000 to \$136,000	Partial			
	Married filing jointly not active, but spouse is active	\$136,000 or more	None			
		\$218,000 or less	100%			
	\$218,000 to \$228,000	Partial				
\$228,000 or more	None					
Married filing separately	Less than \$10,000	Partial				
	\$10,000 or more	None				
Age Limitation	No Age limitation on contributions.			No Age limitation on contributions.		
Source of Funding	IRA Participant Contributions. Rollover and transfers from other Roth IRAs.  Spousal IRA contributions. Conversions from Traditional, SEP and SIMPLE IRAs; qualified plans, 401(k), 403(b)s, 403(a) plans and governmental 457(b) plans [including Roth 401(k), 403(b) and gov't 457(b) plans].			IRA Participant Contributions. Rollover and Transfers from other Traditional IRAs, SEP and SIMPLE IRAs.  Spousal IRA contributions. Rollovers from Traditional qualified plans, 401(k), 403(b), 403(a) and governmental 457(b) plans. SEP IRA employer contributions. Financial institution may require account to be SEP-IRA.		
Tax Credit	Available for Saver's Tax Credit.			Available for Saver's Tax Credit.		
Treatment of Earnings on IRA Investments	Earnings grow on a tax-deferred basis. Qualified distributions of earnings are tax-free. Non-qualified distributions of earnings are taxable.			Earnings grow on a tax-deferred basis. Earnings are added to taxable income for the year distributed.		
Distributions Rules	Distributions may be taken at any time. Distributions will be tax and penalty free if qualified. Nonqualified distributions may be subject to income tax and the 10% early distribution penalty.			Distributions may be taken at any time. Amounts will be treated as ordinary income, and will be subject to the 10% early distribution penalty if withdrawn while under the age of 59½, unless an exception applies.		
Required Minimum Distribution(RMD)	Owners are <del>not</del> subject to the RMD rules. Beneficiaries are subject to RMD rules.			IRA owners must begin taking RMDs, as of April 1 of the year following the year they reach applicable RMD age. Beneficiaries are also subject to RMD rules.		

<sup>1</sup> If April 15 falls on a public holiday or weekend, the deadline is extended until the next business day.

# Quick Reference To Iras

**Charles ODonnell**



## Quick Reference To Iras:

Individual Retirement Arrangements (IRAs) ,2000

**Easy Guide to Understanding Finances: Quick Guide to**

**Surviving Adulthood** Christopher Coker ,2020-12-17 The main purpose of this book is to develop the thinking of the world of investments and finances This book should be used as a reference tool to get the ball rolling as you begin to research investment opportunities It is my desire that anybody reading this book who is looking to progress in life can refer to it as an easy guide for general information Applying the information in the book will build a foundation for a lifetime of improvement

**Self-directed Iras** Jerome R Corsi,2020-01-17 First published in 1986 Self direction is a simple idea yet its delivery and administration raise many complex issues To what extent does a bank or thrift offering securities products within the self directed IRA take on an investment advice liability How should the self directed IRA be constructed The product mix offered may have to be structured to reflect varying retirement savings strategies as well as customer preference for the degree of risk reward acceptable in this portfolio investment The contributors to this book who include bankers consultants and trust officers as well as traditional competitors from the securities and financial planning industries discuss the spectrum of issues affecting the self directed account and trust administration

*Individual Retirement Arrangements (IRAs) (including Roth IRAs and Education IRAs)* , **Individual Retirement Arrangements (IRAs) (including SEP-IRAs and SIMPLE IRAs)**

,1997 **A Selection of ... Internal Revenue Service Tax Information Publications** United States. Internal Revenue Service,1995 *Individual retirement arrangements (IRAs)* United States. Internal Revenue Service,1990

*The Complete Guide to IRAs and IRA Investing* Martha Maeda,2009-11 As more and more baby boomers prepare to retire and as people seem to be retiring at an earlier age the importance of saving for retirement has become increasingly apparent Many people find themselves worrying that they will not be able to maintain their current life style once they retire However the strategies provided in this book will help you turn your IRA into a wealth building tool The Complete Guide to IRAs and IRA Investing will show you how to take control of your investment future and make sure your investments are performing for you You will learn about Roth IRAs traditional IRAs SEP IRAs SIMPLE IRAs and self directed IRAs and you will learn how to choose the right plan for you You will learn about the Economic Growth and Tax Relief Reconciliation Act of 2001 rules regarding distribution rollovers transfers conversions between accounts valid adjustments adjusted gross income annual contribution limits the advantages and disadvantages of the various IRAs potential penalties tax deductible contributions myths and truths about IRA investing and IRS guidelines In addition we will show you how to open an IRA how to choose the right financial advisor for you how to manage vital information and deadlines how to set up your account with a custodian or IRA administrator to deal with the day to day activities such as depositing contributions and executing and settling transactions and how to use your IRA to invest in mutual funds and stocks You will also read about the specific rules relating to life insurance collectibles foreign investments and real estate and find the answers to common questions such as How do rate

returns affect my retirement income When should I begin saving What IRA am I eligible for This new book will provide you with all the information you need to know about IRAs and IRA investing The Complete Guide to IRAs and IRA Investing combines essentials insight and insider secrets to help you secure financial victory after retirement Taxpayer Information Publications, 1999 **Taxpayer Information Publications, Volume 2 Of 2, Publication, 1194, 1999**, 2000

**Financial Planning for High Net Worth Individuals** Richard H. Mayer, Donald R. Levy, 2003-12 A comprehensive and authoritative guide to the art and science of wealth management **NASA Reference Publication**, 1977 **Quick Reference to Iras, 2001** Donald R. Levy, Gary S. Lesser, 2001-12-01 Quick Reference to IRAs takes you through the steps involved in establishing maintaining and reporting traditional IRAs Roth IRAs and Education IRAs including Determining eligibility Income limitations Calculating earned income Timing of and limitations on contributions Rollovers conversions and transfers Tax consequences Prohibited transactions involving IRAs and their penalties Administering a spousal IRA Distribution rules and exceptions to penalties Annuity rules In addition Quick Reference to IRAs provides numerous examples and practice aids such as Roth IRA income limits and IRA deposit and accumulation tables Calculations Sample Forms Checklists Practitioner s tips Sample traditional and Roth IRA agreements *Managing Your Ira Made Easy* Charles O'Donnell, 2022-06-20 If you could improve your retirement plan results by growing more money faster without putting any more money out of your pocket would you do it That is what this book is all about This book provides simple strategies and techniques that help you pick the best retirement plan options allocate your money properly dispel misinformation and avoid the many common mistakes that people make costing them thousands of dollars of potential growth over their working life Charles O'Donnell is a retired executive manager and former supervisor of hundreds of workers He has watched them repeatedly make the same mistakes and consistently listen to the wrong people for financial advice He decided to write this book after he was able to dramatically improve his own results by simply doing a little research and using a few quick techniques to separate the good from the bad and the ugly *IRA Fundamentals*, 1997 **Catalog of Infrared Observations** Daniel Y. Gezari, 1987 **Catalog of Infrared Observations: Appendixes** Daniel Y. Gezari, 1987 *Far Infrared Supplement* Daniel Y. Gezari, Marion Schmitz, Jaylee M. Mead, 1988 **Your Guide to IRAs and 14 Other Retirement Plans** Harry J. Lister, 1985 *Retire Rich with Your Self-Directed IRA* Nora Peterson, Alexander Kaplan, 2016-10-30 Self directed IRAs have been around for years but they've been gaining popularity recently among do it yourself investors If this type of investment appeals to you experts warn that they aren't for everyone and there are pitfalls associated with self directed IRAs that could end up costing you money if you aren't careful Recently many smart investors have exited the stock market because they have lost control of their investments They have relied on the advice and skill of their brokers bankers and financial advisers Many retirement accounts have dwindled or plateaued Fortunately there is a great but little understood alternative the self directed IRA This book will teach you how to turn your IRA into a wealth

building tool that you have complete control over This revised edition of Retire Rich With Your Self Directed IRA will give you the tools you need to take control of your investments These self directed IRAs make it effortless for you to build up and keep hold of your IRA money In this book you ll find out how to benefit from the new IRS regulations that impact IRAs and how to stay away from problems The self directed IRA lets you act as your own investment manager Learn how to set up your account with a custodian or IRA administrator to deal with the day to day activities such as depositing contributions and executing and settling investment transactions It s easy fun and it puts you back in control of your retirement account The authors combine essentials insight and insider secrets to secure a financial victory after retirement

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