



## 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	\$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 <u>not</u> 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 Ti Iras

**Robert B. Fleming**



## Quick Reference Ti Iras :

**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 Individual Retirement Arrangements (IRAs) ,2000 **The Retirement Savings Time Bomb Ticks Louder** Ed Slott,2024-06-11 This book is required reading Robert Powell editor of Retirement Daily Whether your retirement dreams are five years away or fifty the single greatest threat standing in your way is taxes Unlike losses in the stock market money lost to taxes never recovers With untaxed retirement accounts likely to become your largest asset you face an explosive landscape of costly tax traps penalties and a complex maze of rules when it comes time to tap into those savings Renowned tax advisor Ed Slott returns in The Retirement Savings Time Bomb Ticks Louder with the ultimate guide to reclaim control of your financial future and keep more of your money no matter what Congress comes up with next With fully up to date information including SECURE Act 2 0 this book provides an easy to follow plan that is an entertaining and informative must read for any American with a retirement savings account Individual retirement arrangements (IRAs) United States. Internal Revenue Service,1990 *Individual Retirement Arrangements (IRAs) (including Roth IRAs and Education IRAs)* , A Selection of ... Internal Revenue Service Tax Information Publications United States. Internal Revenue Service,1992 **The Essential Guide to Processing for Flash Developers** Ira Greenberg,2010-03-25 Processing is a open source project that bridges the

gap between programming and art Its simplicity and power appeal to non coders and old hands alike As a Flash developer you already have a firm grasp of basic programming principles and an understanding of creating and controlling visuals through code This book uses your existing knowledge as a springboard to learning Processing and harnessing the extra creative power and control that it offers both on and off the web The Essential Guide to Processing for Flash Developers takes a hands on approach to learning Processing that builds upon your familiarity with Flash and your experience with the ActionScript language and object oriented programming concepts The book offers a full series of Processing projects structured to allow less experienced coders to get up to speed quickly while leaving room for more experienced programmers to take the initial project concepts and build more complex applications Includes a language primer explaining all of the Processing specific programming theory you need to know Contains a full series of Processing projects and numerous easy to follow code examples Covers Processing s Java mode providing an easy to navigate bridge to programming in Java Processing s underlying host language Taxpayer Information Publications ,1999 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 *Taxpayer Information Publications, Volume 2 Of 2, Publication, 1194, 1999 ,2000* **Getting Started as a Financial Planner** Jeffrey H. Rattiner,2010-05-21 There has never been more opportunity for financial planners or more reasons for financial professionals to consider switching the direction of their careers into this lucrative field Today s planners will cash in on the huge surge of baby boomers preparing for retirement in the decades ahead And as the number and complexity of investments rises more individuals will look to financial advisers to help manage their money In the new paperback edition of this guide Jeffrey H Rattiner a practicing financial planner and educator provides a complete systematic turnkey framework for the aspiring planner to follow Starting from the key question Why do you want to be a financial planner the author guides you through the development of an effective infrastructure and client management system for your practice The many essential concepts are clearly illustrated with examples from practicing professionals Throughout this handbook Rattiner provides personal insights on how and why a planner must develop a solid understanding of client needs before building a comprehensive financial plan Getting Started as a Financial Planner has everything one needs to know from how to set up a practice and communicate with clients to how to manage investments and market services in order to launch a career in financial planning and to attain success in this high growth profession Internal Revenue Bulletin United States. Internal Revenue Service,1990 **Culture and Society in France 1789-1848** F. W. J. Hemmings,2011-09-28 This book first published in 1987 complements the author s earlier volume on Culture and Society in France 1848 1898 It deals with the interaction of social history and cultural history covering in succession the Revolutionary period the Napoleonic Empire the Restoration and the July Monarchy The scope of the book embraces literature the drama poetry and the novel the art of the Revolution and of Romanticism and to a lesser extent music including the opera sculpture

and architecture Influential figures such as Jacques Louis David Stendhal Berlioz Victor Hugo and others have their place in the survey together with others prominent in their time but less well known today Attention is drawn to phenomena such as the rise of the commercial theatre and the assembling under Napoleon's aegis of the first public art gallery in Europe the Musée du Louvre The survey brings together all the disparate strands to present a coherent picture of the cultural life of France as it evolved during the sixty momentous years between the French Revolution and the upheaval of 1848

**Taxes 2006 For Dummies** Eric Tyson, Margaret A. Munro, David J. Silverman, EA, 2005-12-13 Helps you avoid common mistakes before you file The fun and friendly guide to saving on taxes this and every year Avoid tax headaches with the book that demystifies forms minimizes errors and answers your most important tax questions Fully updated for 2005 including information directed to military families and hurricane victims this handy helpful guide covers critical tax code changes and offers reliable advice on keeping more of what you earn Discover how to Itemize your deductions Negotiate with the IRS Take advantage of tax credits to reduce what you owe Deal with real estate taxes Make tax wise personal finance decisions Get answers from your tax advisor

**Your Guide to IRAs and 14 Other Retirement Plans** Harry J. Lister, 1985

**The Zuni Man-woman** Will Roscoe, 1991 The life of We who 1849-96 the Zuni who was perhaps the most famous berdache an individual who combined the work and traits of both men and women in American Indian history

**Tunes for 'Toons** Daniel Ira Goldmark, 2005-10-10 In the first in depth examination of music written for Hollywood animated cartoons of the 1930s through the 1950s Daniel Goldmark provides a brilliant account of the enormous creative effort that went into setting cartoons to music and shows how this effort shaped the characters and stories that have become embedded in American culture Focusing on classical music opera and jazz Goldmark considers the genre and compositional style of cartoons produced by major Hollywood animation studios including Warner Bros MGM Lantz and the Fleischers Tunes for Toons discusses several well known cartoons in detail including What's Opera Doc the 1957 Warner Bros parody of Wagner and opera that is one of the most popular cartoons ever created Goldmark pays particular attention to the work of Carl Stalling and Scott Bradley arguably the two most influential composers of music for theatrical cartoons Though their musical backgrounds and approaches to scoring differed greatly Stalling and Bradley together established a unique sound for animated comedies that has not changed in more than seventy years Using a rich range of sources including cue sheets scores informal interviews and articles from hard to find journals the author evaluates how music works in an animated universe Reminding readers of the larger context in which films are produced and viewed this book looks at how studios employed culturally charged music to inspire their stories and explores the degree to which composers integrated stylistic elements of jazz and the classics into their scores

**Monthly Catalog of United States Government Publications**, 2003

**Ireland in the World** Angela McCarthy, 2015-06-12 This international edited book collection of ten original contributions from established and emerging scholars explores aspects of Ireland's place in the world since the 1780s It imaginatively

blends comparative transnational and personal perspectives to examine migration in a range of diverse geographical locations including Ireland Scotland Wales Australia New Zealand the United States Canada Argentina Jamaica and the British Empire more broadly Deploying diverse sources including letters interviews press reports convict records and social media contributors canvas important themes such as slavery convicts policing landlordism print culture loyalism nationalism sectarianism politics and electronic media A range of perspectives including Catholic and Protestant men and women convicts and settlers are included and the volume is accompanied by a range of striking images

*Elder Law Answer Book*

Robert B. Fleming, 2000 Written by nationally known elder law practitioner Robert Fleming The Elder Law Answer Book gathers the most current legal regulatory and practice guidelines from the core topics of elder law long term care estate planning retirement planning healthcare decision making and rights of the elderly and presents this information in a thoroughly integrated easy access reference Chapter highlights include Estate planning And The elderly Key relationships between retirement planning and estate planning Commonly used approaches to ease tax burdens and preserve their wealth Medicaid and long term care planning Special trusts useful To The elderly Guardianship and conservatorship Probate and trust administration Practice management Retirement planning including both qualified and non qualified plans IRA s And The new distribution rules and much more

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