

Qualified Deferred Compensation Plans

Common Types

- 401(k)
- 403(b)
- Defined Benefit Plans
- Profit Sharing Plans
- Money Purchase Plans
- SEP Plans
- SIMPLE IRA
- Employee Stock Ownership Plans (ESOP)

Common Characteristics

- Minimum Participation Requirements
- Matching/Employee Contribution Testing
- Elective Deferral Testing
- Maximum Contribution Limits
- Maximum Compensation Limits
- Top-Heavy Requirements
- Minimum Vesting Requirements
- Minimum Distribution Requirements
- Direct Rollover Requirements
- Nondiscrimination Requirements
- Reporting and Funding Requirements

Qualified Types

Clemens Wendtner

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

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