



## 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	
				\$136,000 or more	None	
	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 To Iras 2001

**James C. Dingley**



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**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 **Monthly Catalog of United States Government Publications** ,2001 Monthly Catalogue, United States Public Documents ,2006 **Individual Retirement Arrangements (IRAs) (including Roth IRAs and Education IRAs)** , 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 **Results by Design** Mary Dossett, Julia Mallory, 2004 **Index to Legal Periodicals & Books** ,2002 Feeley's English Homophone Dictionary Elizabeth J. Feeley, Philip P. Feeley, 2022-09-06 Feeley s English Homophone Dictionary is a specialized resource Homophones are a particular feature of spoken and written English words that have the same sound but different meanings and may have different roots and different spellings This dictionary features a brief definition of the word a pronunciation guide identifies parts of speech covers from early modern English to the present provides examples of usage with references to the original word category Clear and correct use of words is fundamental to good communication and Feeley s English Homophone Dictionary is a significant aid to doing so **Dimensions of Literacy** Stephen B. Kucer, 2009-03-23 This popular text now in its third edition unpackages the various dimensions of literacy linguistic the nature of language oral written language

relationships language variation cognitive constructive nature of perception the reading process understanding written discourse the writing process sociocultural literacy as social practices authority of written discourse and developmental constructing the written language system and at the same time accounts for the interrelationships among them Distinguished by its examination of literacy from a multidimensional and interdisciplinary perspective it provides a strong conceptual foundation upon which literacy curriculum and instruction in school settings can be grounded

**Linking K-2 Literacy and the Common Core** Connie Campbell Dierking, 2014-06-01 The skills and strategies students practice to become proficient writers also nudge them closer to becoming proficient readers so how can K 2 teachers connect reading and writing instruction in meaningful ways that allow students to go deeper in their thinking This revised second edition provides tips tools and mini lessons for integrating reading writing and speaking and listening Each operational print awareness craft and foundational writing mini lesson identifies the connecting point to reading and speaking and listening with Target Skills that can and should be revisited and reinforced during your reading block and any content area By design these books are not printable from a reading device To request a PDF of the reproducible pages please contact customer service at 1 888 262 6135

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**Guide to Life After 50, 60, 70 & Beyond for Dummies** Dummies Press, Dummies Press Staff, 2004 The fun and easy way to live life after 50 Filled with smart tips and secrets custom made for you This book covers virtually everything from health to money travel and more

**Trees and Shrubs for the Southwest**, 2008-01-01 A guide to selecting trees and shrubs for an arid Southwestern garden profiles more than two hundred climate appropriate plants with cultivation and care techniques pest and disease control tips and pruning advice

*Multimodal Composing in Classrooms* Suzanne M. Miller, Mary B. McVee, 2013-06-19 Taking a close look at multimodal composing as an essential new literacy in

schools this volume draws from contextualized case studies across educational contexts to provide detailed portraits of teachers and students at work in classrooms Authors elaborate key issues in transforming classrooms with student multimodal composing including changes in teachers teaching and learning Six action principles for teaching for embodied learning through multimodal composing are presented and explained The rich illustrations of practice encourage both discussion of practical challenges and dilemmas and conceptualization beyond the specific cases Historically issues in New Literacy Studies multimodality new literacies and multiliteracies have primarily been addressed theoretically promoting a shift in educators thinking about what constitutes literacy teaching and learning in a world no longer bounded by print text only Such theory is necessary and beneficial for re thinking practices What Multimodal Composing in Classrooms contributes to this scholarship are the voices of teachers and students talking about changing practices in real classrooms

*International Global Terrorism* United States. Congress. House. Committee on International Relations,2002      **Guide to Reference in Genealogy and Biography** Mary K. Mannix,Fred Burchsted,2015-01-14 Profiling more than 1400 print and electronic sources this book helps connect librarians and researchers to the most relevant sources of information in genealogy and biography      Ruairí Ó Brádaigh Robert W. White,2020-05-05 A biography and analysis of the influential Irish political and military leader At his death in 2013 Ruair Br daigh remained a divisive and influential figure in Irish politics and the Irish Republican movement He was the first person to serve as chief of staff of the Irish Republican Army as president of the political party Sinn F in and to have been elected as an abstentionist to the Dublin parliament He was a prominent uncompromising and articulate spokesperson of those Irish Republicans who questioned the peace process in Northern Ireland His concern was rooted in his analysis of Irish history and his belief that the peace process would not achieve peace He believed that it would support the continued partition of Ireland and result in continued inevitable conflict The child of Irish Republican veterans Br daigh led IRA raids was arrested and interned escaped and lived on the run and even spent a period on a hunger strike Because he was an effective spokesman for the Irish Republican cause he was at different times excluded from Northern Ireland Britain the United States and Canada He was also a key figure in the secret negotiation of a bilateral IRA British truce in the mid 1970s In a brief afterword for this new edition author Robert W White addresses Br daigh s continuing influence on the Irish Republican Movement including the ongoing dissident campaign Whether for good or bad this ongoing dissident activity is a part of Ruair Br daigh s enduring legacy A tour de force Indispensable for all Irish studies collections Essential Choice      *Pathways Out of Terrorism and Insurgency* Luigi Sergio Germani,D. R. Kaarthikeyan,2005 Focuses on the social political economic and psychological roots of terrorism This work offers an examination that explores the dynamics of contemporary terrorism as well as the possibilities and limitations of peace processes undertaken by governments that try to end terrorist violence tracing the rise and growth of various terrorist groups      *Screening Ulster* Richard Gallagher,2023-03-03 This book presents extensive research into the cinematic

representation of the British identifying Protestant unionist and loyalist community in Northern Ireland and is the first time such comprehensive analysis has been produced Gallagher's research traces the history of the community's representation in cinema from the emergence of depictions of both nationalist and unionist communities in social realist dramas in 1980s British and Irish cinema to today through periods such as those focused on violent paramilitaries in the 1990s and irreverent comedy after the Northern Ireland peace process The book addresses the perception that the Irish nationalist community has been depicted more frequently and favourably than unionism in films about the period of conflict known as The Troubles Often argued to be the result of an Irish nationalist bias within Hollywood Gallagher argues that there are other inherent and systemic reasons for this cinematic deficit **American Book Publishing Record** ,2001

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