Plan		2022	2021	Change
SIMPLE IRA	Annual Contribution 50 or over catch-up	\$14,000 Add \$3,000	\$13,500 Add \$3,000	+ \$500 No Change
401(k), 403(b), 457 and SARSEP	Annual Contribution 50 or over catch-up	\$20,500 Add \$ 6,500	\$19,500 Add \$6,500	+ \$1,000 No Change
Traditional IRA	Annual Contribution 50 or over catch-up	\$6,000 Add \$1,000	\$6,000 Add \$1,000	No Change No Change
AGI Deduction Phaseouts:	Single; Head of Household	68,000 - 78,000	66,000 - 76,000	+ \$2,000
	Joint nonparticipating spouse	204,000 - 214,000	198,000 - 208,000	+ \$6,000
	Joint participating spouse	109,000 - 129,000	105,000 - 125,000	+ \$4,000
	Married Filing Separately (any spouse participating)	0 - 10,000	0 - 10,000	No Change
Roth IRA	Annual Contribution 50 or over catch-up	\$6,000 Add \$1,000	\$6,000 Add \$1,000	No Change No Change
Contribution Eligibility	Single; Head of Household	129,000 - 144,000	125,000 - 140,000	+ \$4,000
	Married Filing Jointly	204,000 - 214,000	198,000 - 208,000	+ \$6,000
	Married Filing Separately	0 - 10,000	0 - 10,000	No change
Rollover to Roth Eligibility	Joint, Single, or Head of Household	No AGI Limit	No AGI Limit	No AGI Limit
	Married Filing Separately	Allowed / No AGI Limit	Allowed / No AGI Limit	Allowed / No AGI Limi

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Robert D. Lee, Ronald Wayne Johnson

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<u>Public Pensions</u> United States. General Accounting Office,1996 Federal Retirement L. Nye Stevens,1998-03 There is considerable debate over how retirement programs for Fed employees compare with the programs available to other employees in the U S Over 75% of FT employees in private establishments with 100 employees and about 50% of FT employees in private establishments with less than 100 employees are covered by a retirement program This report is an analysis of Fed and non Fed retirement programs Provides comparative info on the features and benefit levels of retirement programs offered by primarily large private sector employers the FERS and the CSRS Extensive comparative charts and tables **Abstracts of Reports and Testimony**,1997 **Indexes for Abstracts of Reports and Testimony**,1996

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Kingdom Part III presents demographic projections for the next half century using Ireland as an example looks at some of the options which have been used in Finland and proposed in the United States to cope with population ageing and examines issues of intergenerational equity which are posed by these options All the chapters deal with recent reforms The chapters are written by acknowledged experts in their field who are independent of both the pensions industry and Government Hence the chapters provide an informed critical account of current developments in relation to the reform of occupational pension schemes in the public sector and of the debate about the State's role as a regulator of private pension schemes and a provider of pensions based on the social insurance principal The book is important as a source of information about pension schemes in OECD countries It shows that there is not a unique model of occupational pension provision for public sector employees and that the pension benefits which are provided in different countries are quite variable It also shows that public sector occupational pension systems have changed and are in the process of considerable further change in a number of **OECD** countries Activities of the House Committee on Government Reform and Oversight United States. Congress. House. Committee on Government Reform and Oversight, 1995 The Future of Public Employee Retirement Systems Gary Anderson, 2009-08-13 People covered by public pensions are often the subject of pension envy that is their benefits might seem more generous and their contributions lower than those offered by the private sector Yet this book points out that such judgments are often inaccurate since civil servants hold jobs with few counterparts in private industry such as firefighters police judges and teachers Often these are riskier dirtier and demand more loyalty and discretion than would be required of a more mobile labor force in the private sector The debate challenges traditional ideas about how the public employee labor contract is structured and raises questions about how such employees are attracted to the public sector retained and motivated on the job and retired via an entire compensation package of wages and benefits Authors explore aspects of these schemes addressing the cost and valuation debate along with the political economy of how public pension asset pools are perceived and managed an increasingly important topic in times of global financial turmoil The discussion also explores ways that public pensions can be strengthened in the US Japan Canada and Germany The volume captures a vigorous debate currently underway by academics financial experts regulators and plan sponsors all seeking to define a new future for public retirement systems It will be of substantial interest to a wide range of readers since public sector employees and their representatives will naturally find the comparisons and arguments over valuation of keen interest Public pension administrators and policymakers seeking an explanation of what makes these plans so costly will gain a new understanding of how the arguments stack up Private sector employers and plan sponsors can learn much from efforts to reform these retirement systems in states and countries around the world Finally investors and the taxpaying public more generally may be at risk to cover these long term promises so it behoves them to pay close attention to the financing and investment practices of these plans along with their valuation This volume represents an invaluable addition to the Pension Research

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