

RESOURCES

Comparing Retirement Plans

	SIMPLE IRA	SEP IRA	SOLO 401(K)	401(K)	SAFE HARBOR 401(K)	PROFIT SHARING	CASH BALANCE
BASIC PLAN TYPE	IRA based	IRA based	Defined Contribution	Defined Contribution	Defined Contribution	Defined Contribution	Defined Benefit
WHO GENERALLY ADOPTS?	Sole proprietorships, partnerships, limited liability companies and corporations with 100 or fewer employees	Sole proprietorships, partnerships, and small businesses	Sole proprietorships, partnerships, limited liability companies and corporations with no common-law employees	Corporations, partnerships, limited liability companies	Sole proprietorships, partnerships, limited liability companies and corporations	Sole proprietorships, partnerships, limited liability companies and corporations	Sole proprietorships, partnerships, limited liability companies, and corporations, but best-suited for smaller companies
CAN EMPLOYER SPONSOR OTHER QUALIFIED RETIREMENT PLANS?	No	Yes	Yes	Yes	Yes	Yes	Yes
WHO CAN CONTRIBUTE?	Employee and Employer	Employer	Employee Employer contributions are optional	Employee Employer contributions are optional	Employee and Employer	Employer	Employer
COST INDEX	\$	\$	\$ to \$\$	\$ to \$\$\$	\$ to \$\$	\$ to \$\$\$	\$ to \$\$\$
COMPLEXITY INDEX	Low	Low	Low	High	Medium	Medium	High
EMPLOYEE ELIGIBILITY	All employees earning \$5,000 for any past two years and is expected to do so in current year No age limit permitted May exclude union employees	Age requirement cannot exceed 21 Have earned compensation in three of the past five years Received compensation of at least \$600 May exclude union employees	Age requirements cannot exceed 21 Service requirements can't exceed one year	Age requirement cannot exceed 21 Service requirement can't exceed one year May exclude union employees	Age requirement cannot exceed 21 Service requirement can't exceed one year May exclude union employees	Age requirement cannot exceed 21 Service requirement can't exceed two years (requires immediate vesting if exceeds one year) May exclude union employees	Age requirement cannot exceed 21 Service requirement can't exceed two years (requires immediate vesting if exceeds one year) May exclude union employees
EMPLOYER CONTRIBUTIONS	Required match of 100% up to 3% of employee's compensation (may be reduced to 1% in 2 of any 5 years) OR 2% of compensation to all eligible employees	Discretionary Cannot exceed the lesser of 25% of the employee's compensation or \$66,000 for 2023	Discretionary Maximum tax-deductible employer contribution is 25% of eligible payroll Overall maximum contribution per eligible employee is 100% of compensation not to exceed \$66,000 for 2023	Discretionary Maximum tax-deductible employer contribution is 25% of eligible payroll Overall maximum contribution per eligible employee is 100% of compensation not to exceed \$66,000 for 2023	Required match of 100% on the first 3% of employee deferral plus 50% on the next 2% of employee deferral OR 3% of compensation to all eligible employees	Discretionary Maximum tax-deductible employer contribution is 25% of eligible payroll Overall maximum contribution per eligible employee is 100% of compensation not to exceed \$66,000 for 2023	Amount necessary to fund benefit as determined by an Enrolled Actuary
MAXIMUM EMPLOYEE DEFERRAL CONTRIBUTION	The lesser of \$19,500 for 2023 or 100% of compensation Catch Up Contribution of \$3,500 for 2023 (age 50 and over)	N/A	The lesser of \$22,500 for 2023 or 100% of compensation Catch Up Contribution of \$7,500 for 2023 (age 50 and over)	The lesser of \$22,500 for 2023 or 100% of compensation Catch Up Contribution of \$7,500 for 2023 (age 50 and over)	The lesser of \$22,500 for 2023 or 100% of compensation Catch Up Contribution of \$7,500 for 2023 (age 50 and over)	N/A	N/A

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Wenbin Ji



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Unveiling the Power of Verbal Artistry: An Mental Sojourn through **Comparison For Startups 84 1412 Retirement Planning Examples United**

In a global inundated with displays and the cacophony of instant connection, the profound energy and psychological resonance of verbal art usually fade in to obscurity, eclipsed by the regular barrage of noise and distractions. However, set within the lyrical pages of **Comparison For Startups 84 1412 Retirement Planning Examples United**, a fascinating perform of fictional brilliance that pulses with raw emotions, lies an unforgettable trip waiting to be embarked upon. Penned with a virtuoso wordsmith, this interesting opus guides viewers on an emotional odyssey, delicately revealing the latent potential and profound impact stuck within the complex internet of language. Within the heart-wrenching expanse with this evocative examination, we shall embark upon an introspective exploration of the book is key styles, dissect their charming publishing style, and immerse ourselves in the indelible impression it leaves upon the depths of readers souls.

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