

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

For Entrepreneurs 2 1431 Retirement Planning Comparison For

Jiyuan Zhang



For Entrepreneurs 2 1431 Retirement Planning Comparison For:

The book delves into For Entrepreneurs 2 1431 Retirement Planning Comparison For. For Entrepreneurs 2 1431 Retirement Planning Comparison For is an essential topic that needs to be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into For Entrepreneurs 2 1431 Retirement Planning Comparison For, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to For Entrepreneurs 2 1431 Retirement Planning Comparison For
 - Chapter 2: Essential Elements of For Entrepreneurs 2 1431 Retirement Planning Comparison For
 - Chapter 3: For Entrepreneurs 2 1431 Retirement Planning Comparison For in Everyday Life
 - Chapter 4: For Entrepreneurs 2 1431 Retirement Planning Comparison For in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, this book will provide an overview of For Entrepreneurs 2 1431 Retirement Planning Comparison For. The first chapter will explore what For Entrepreneurs 2 1431 Retirement Planning Comparison For is, why For Entrepreneurs 2 1431 Retirement Planning Comparison For is vital, and how to effectively learn about For Entrepreneurs 2 1431 Retirement Planning Comparison For.
 3. In chapter 2, this book will delve into the foundational concepts of For Entrepreneurs 2 1431 Retirement Planning Comparison For. This chapter will elucidate the essential principles that must be understood to grasp For Entrepreneurs 2 1431 Retirement Planning Comparison For in its entirety.
 4. In chapter 3, the author will examine the practical applications of For Entrepreneurs 2 1431 Retirement Planning Comparison For in daily life. This chapter will showcase real-world examples of how For Entrepreneurs 2 1431 Retirement Planning Comparison For can be effectively utilized in everyday scenarios.
 5. In chapter 4, the author will scrutinize the relevance of For Entrepreneurs 2 1431 Retirement Planning Comparison For in specific contexts. This chapter will explore how For Entrepreneurs 2 1431 Retirement Planning Comparison For is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, this book will draw a conclusion about For Entrepreneurs 2 1431 Retirement Planning Comparison For. This chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of For Entrepreneurs 2 1431 Retirement Planning Comparison For.

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