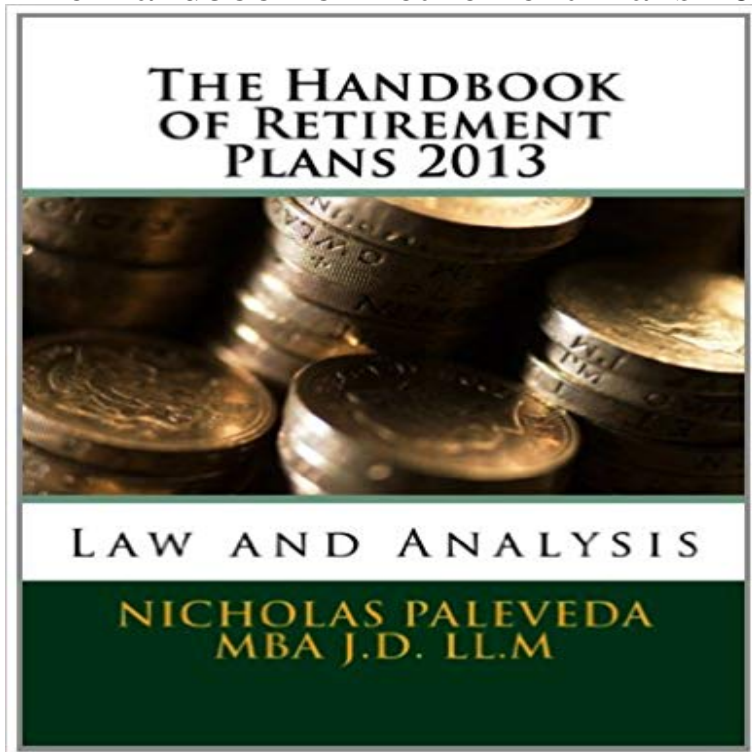


The Handbook of Retirement Plans 2013



The Handbook of Retirement Plans cover all the major retirement plans used in the United States. The plans with no administration are discussed such as the IRA, SIMPLE and SEP plans-along with the more complex 401k, profit sharing plan and defined benefit plans. The book also discusses the 2013 COLA changes and the 2012 MAP-21 Act. Stock options, ESOPs and non-qualified plans are also discussed. Plan legal documents and the terminology used in the qualified plan area will give the reader guidance as to the definitions that are commonly used in the retirement planning field. The retirement model is a new edition to the 2013 book along with MAP-21 and the COLA changes. Section 79 and section 83 plans are also discussed along with the new cash balance regulations and the 409A regulations. The book is over 600 pages and has been used as a handbook for masters in tax programs and professionals. The book is technical in nature and is not for beginners but for more advanced practitioners.

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