



2016 Retirement Plans Facts

J. D. Louis R. Richey, CPC Stephen Abramson

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As retirement plans continue to increase in variety and complexity, professionals need comprehensive — yet clear coverage of the real-world issues that arise daily in connection with both qualified and nonqualified retirement plans.

With more than 600 retirement plans questions asked and answered, *2016 Retirement Plans Facts* provides proven and practical guidance in this changing arena. Coverage includes:

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- Defined Contribution Plans
- Distribution Rules
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- Mergers & Acquisitions
- Nondiscrimination Testing
- Plan-Owned Life Insurance
- Plans for Nonprofits

Key updates included in the 2016 edition ensure you're working with the most current information, including:

- New content and sample forms for safe harbor 401(k)s
- Updated rules and correction programs, including the new Self-Correction Program (SCP) and Voluntary Correction Program (VCP)
- Expanded information about the newly proposed fiduciary rules
- New information on plans for leased employees, include safe harbor plans
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