

Fundamentals of Private Retirement Plans

- Funds withdrawn from a qualified plan before age 59½ are subject to a 10% early distribution penalty
 - There are some exceptions to this rule, for example if the distribution is made because the employee has a qualifying disability
- Pension contributions cannot remain in the plan indefinitely
 - Distributions must start no later than April 1st of the calendar year following the year in which the individual attains age 70½
 - This rule does not apply to certain IRAs

The Future Of Private Retirement Plans

Léo Pomar

A decorative red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the author's name.

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