

Highlights to the 2024 Edition

Written by noted experts, Michael J. Canan and Charles C. Shulman, **Qualified Retirement Plans** provides step-by-step guidance through all aspects of qualified retirement plans, IRAs and other related programs, with extensive references to controlling statutes, regulations, administrative guidance, and court decisions to support and extend your research.

The authors, experts in this area, walk you through this particularly complex area of practice, providing insightful practical guidance while covering such relevant topical areas as:

- Plan Selection
- Plan Qualification
- Plan Operation
- Plan Administration
- Plan Termination
- Enforcement
- Other Plans
- Qualified and nonqualified plans in mergers and acquisitions
- I.R.S. Pre-Approved Volume Submitter Plans

Highlights in this Edition include:

- Qualified plan dollar limits for 2024
- Recent legislation including the many changes made to qualified plans by the SECURE 2.0 Act of 2022
- Significant updates
- Recent cases regarding qualified fiduciary plans, ERISA liability, fiduciary obligations, excessive fee suits, IRAs, plan distributions, equitable estoppel, etc.
- Recent IRS, DOL and PBGC regulations, proposed regulations and rulings

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