**Course Outline**

**Course Title & Author 2024 Business Pension Plans Robert Jennings CPA**

**Credit Hours 3**

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**Topic Minutes**

Comparison Tables 10

New Pension Plan Credit 10

Retirement Plans

Overview 5

Top Heavy Rules 5

Vesting 5

Safe Harbors 5

Qualified Plans 10

Rollovers 10

Defined Contribution Plans 5

Money purchase 5

Profit Sharing 5

401-k 15

Single or solo 401-k 15

Roth 401-k 5

Defined Benefit Plans 10

Creditor Protection 5

Rollovers as Business Startups (ROBS) 10

SEP-IRA 15

SIMPLE-IRA 15

TOTAL 165