**Course Outline**

**Course Title & Author 2022 Business Pension Plans Robert Jennings CPA**

**Credit Hours 3**

**Publication Date February 14, 2022**

**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