

IRA, RMD, SNT – OMG!

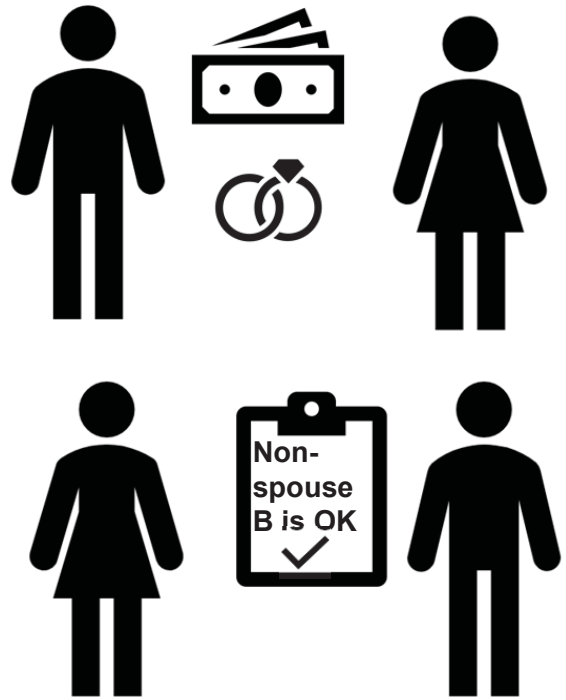
*Special Considerations When Retirement Plans Benefit Minors,
Disabled Persons and Individuals Who May Lose Capacity*

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Qualified Plans:

- Employer sponsored
- Subject to ERISA
- Ex. 401(k)s, 403(b)s, employee stock option plans





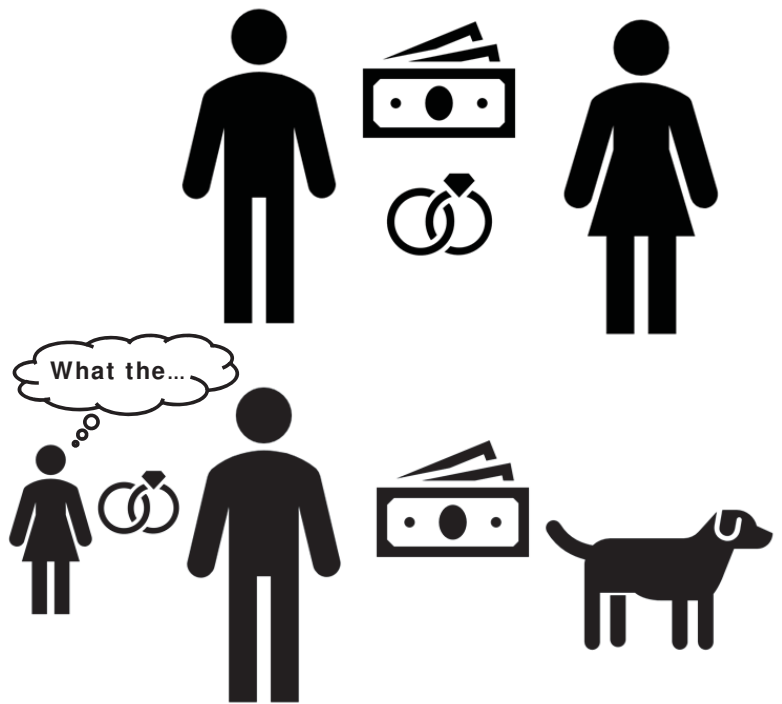
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- Opened by an individual; not employer-sponsored
- Not subject to ERISA
- Ex. Traditional IRA, Roth IRA



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Memes:

- Image with witty text or a catchphrase imposed over it, usually in black-and-white Impact bold font.
- Ex. Image macros (I Can Has Cheezburger), gifs (RuPaul's Drag Race gifs)

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Also available as part of the eCourse

[2018 Estate Planning, Guardianship, and Elder Law eConference](#)

First appeared as part of the conference materials for the 20th Annual Estate Planning, Guardianship and Elder Law Conference session "IRA, UTMA, SNT, RMD... OMG! Special Considerations When Planning With Retirement Benefits For Minors and Incapacitated Individuals. "