

Publications

Insight: 2017 Tax Reform Impacts IRAs Indirectly in Many Ways

ATTORNEYS & PROFESSIONALS

Elizabeth Thomas Dold

edold@groom.com

202-861-5406

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Individual retirement plans under the tax code come in a variety of shapes and sizes, from traditional individual retirement accounts and annuities under Section 408(a) and Section 408(b) (traditional IRA), Roth individual retirement accounts and annuities under Section 408A (Roth IRAs), simplified employee pension plans under Section 408(k) (SEP IRAs), simple retirement accounts under Section 408(p) (Simple IRAs), and deemed individual retirement accounts and annuities under Section 408(q) (deemed IRAs).

These IRA programs are popular with individual taxpayers and small employers, and the amount of tax-deferred savings under these programs has continued to grow over the years. Although the terms of these programs vary, this article summarizes the key impacts of the 2017 tax act (Pub. L. No. 115-97) for all these programs.

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