

ROLLOVER CHART

		Roll To							
		Roth IRA	IRA (traditional)	SIMPLE IRA	SEP-IRA	457(b) (government)	Qualified Plan ¹ (pre-tax)	403(b) (pre-tax)	Designated Roth Account (401(k), 403(b) or 457(b) ²)
Roll From	Roth IRA	YES	NO	NO	NO	NO	NO	NO	NO
	IRA (traditional)	YES ³	YES	NO	YES	YES ⁴	YES	YES	NO
	SIMPLE IRA	YES, ³ after two years	YES, after two years	YES	YES, after two years	YES, ⁴ after two years	YES, after two years	YES, after two years	NO
	SEP-IRA	YES ³	YES	NO	YES	YES ⁴	YES	YES	NO
	457(b) (government)	YES ³	YES	NO	YES	YES	YES	YES	YES, ^{3,5} after 12/31/10
	Qualified Plan¹ (pre-tax)	YES ³	YES	NO	YES	YES ⁴	YES	YES	YES, ^{3,5} after 9/27/10
	403(b) (pre-tax)	YES ³	YES	NO	YES	YES ⁴	YES	YES	YES, ^{3,5} after 9/27/10
	Designated Roth Account (401(k), 403(b) or 457(b)²)	YES	NO	NO	NO	NO	NO	NO	Yes, if a direct trustee to trustee transfer

¹Qualified plans include, for example, profit-sharing, 401(k), money purchase, and defined benefit plans

²Governmental 457(b) plans, after December 31, 2010

³Must include in income

⁴Must have separate accounts

⁵Must be an in-plan rollover

For more information regarding retirement plans and rollovers, call OAKTREE today!

