



Late 2019 Tax Legislation, including the SECURE Act Self-Study Webinar (2.5 Hours)

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Self Study Webcast
Dec 20 - Dec 21

Overview:

On December 20, 2019, President Trump signed bipartisan tax legislation into law. This legislation features the Setting Every Community Up for Retirement Enhancement (SECURE) Act, which is largely designed to provide improvements to retirement savings and income in retirement. All tax compliance professionals, including CPAs providing advice to business owners, will want to become familiar with the provisions and implications of the SECURE Act prior to the start of the tax season.

In addition to the SECURE Act, this self-study webinar will explain the recent renewal of over two dozen expired or soon to be expired tax extenders, which were generally extended through 2020, along with the repeal of certain tax-related provisions of the Affordable Care Act (ACA).

You'll explore provisions including:

- Extending the start date for Required Minimum Distributions (RMDs)
- Eliminating the 70½ age limit for contributions to an IRA
- Allowing participants of 401(k), IRA, or other retirement accounts to make up to \$5,000 penalty-free withdrawals following the birth or adoption of a child
- Shortening the distribution period for non-spouse inherited IRAs to a 10-year maximum
- Requiring 401(k) plans to offer participation to qualifying part-time employees
- Adding a new tax credit for small employer retirement plans
- Increasing the credit for small employer pension plan start-up costs

Objective:

To help all tax compliance professionals, especially those involved in retirement and financial planning, to become familiar with the provisions and implications of the SECURE Act prior to the start of the tax season. In addition, this self-study webinar will explain the recent renewal of tax extenders and repeal of certain tax-related provisions of the Affordable Care Act (ACA).

[Detailed Learning Objectives](#) [1]

Emphasis:

- Extending the start date for Required Minimum Distributions (RMDs) to the year the owner turns 72 from 70½
- Eliminating the 70½ age limit for contributions to an IRA
- Allowing participants of 401(k), IRA, or other retirement accounts to make up to \$5,000 penalty-free withdrawals following the birth or adoption of a child
- Shortening the distribution period for non-spouse inherited IRAs to a 10-year maximum
- Requiring 401(k) plans to offer participation to qualifying part-time employees
- Adding a new tax credit for small employer retirement plans
- Increasing the credit for small employer pension plan start-up costs
- Recent renewal of over two dozen expired or soon to be expired tax extenders
- Repeal of certain tax-related provisions of the Affordable Care Act (ACA)



1. Analyze the legislative process on a state and federal level.

2. Identify the legislative process on a state and federal level.

3. Identify the impact of the SECURE Act on the state and federal level.

4. Analyze the legislative process on a state and federal level.

5. Analyze the legislative process on a state and federal level.

6. Analyze the legislative process on a state and federal level.

7. Identify the impact of the SECURE Act on the state and federal level.

8. Analyze the legislative process on a state and federal level.

9. Analyze the legislative process on a state and federal level.

10. Analyze the legislative process on a state and federal level.

BottomPrerequisite:
None.

Preparation:
No advance preparation required.

Level of Knowledge:
Basic.

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