Designing Plans for Small Businesses and Sole Proprietorships

"Planning Considerations for Small Business and Professionals Including Funding Issues and Limitations on Benefits"

"Cash Balance Plans for Professionals - The Good, The Bad, and The Ugly"
(Handout)

By

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Nashville, Tennessee

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How Does the Lowering of Federal Tax Rates Impact the Decision Process?

Discussion Assumptions

- $10,000 plan contribution
- 35% marginal tax rate
Capital Gain 15% vs. Ordinary Income 35%

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Survival Curves

- Stone Age
- 1800 England
- 1900 US
- 1961 US
- 2005 US