

## Course Announcement:

### SECURE 2.0

#### 1. Course Name, Date, Location:

SECURE 2.0; May 15, 2024, New York, NY

#### 2. Smart Learning Objectives:

After attending this session, participants should be able to:

-Have a working knowledge of the major provisions of the original SECURE Act of 2019;including:

- \* Changes to the distribution rules of various company pension plans and IRAs; and the impact on income recognition timing for tax purposes;

- \* Elimination of Stretch IRA;

- \*10 Year Rule

- \* An understanding of the differences between a Designated Beneficiary and an Eligible Designated Beneficiary and timing of each beneficiary types recognition of income; as well as :

-A working knowledge of the major provisions of "SECURE 2.0" including:

- \* The varying effective dates of the various provisions

- \* Changes to amounts and timing of Required Minimum Distributions of various plan types;

- \* Changes to type of matching contributions can be made by employers;

- \* New auto enrollment and auto escalation rules pertaining to 401(k) plans;

- \* Timeframe for expanded "catch-up" provisions;

- \* Income tax credits for employers starting a new pension plan and impact on income recognition timing;

- \* Starter 401(k) plans; as well as,

- \* A working knowledge of seven new ways that funds may be distributed early from a pension plan, penalty free, and their respective effective dates.

#### 3. Target Audience:

This course was designed for Senior Associates and above in the Tax practice; as well as various personal wealth planners.

#### 4. Course Description:

This course provides participants initially with a recap of the major provisions of the 2019 SECURE Act; a predecessor to SECURE 2.0. It then provides an overall description of the SECUIRE 2.0 Act itself and then discusses the details and effective dates of some of the over 90 provisions contained within the Act. The topics covered include changes made to the amounts and timing of required minimum distributions, and the effective date of each change; changes to types of matching contributions that can be made by employers; new auto enrollment and auto escalation rules pertaining to 401(k) plans; timeframe for expanded "catch-up" provisions; income tax credits for employers starting a new pension plan and impact on income recognition timing; starter 401(k) plans; as well as an overview of seven new ways that funds may be distributed early from a retirement plan, penalty free, including their respective effective dates.

5. **NASBA Delivery Method:** The NASBA Delivery Method for this CPE Course is Group Live.

6. **Estimated CPE Credit and Fields of Study:** 1 CPE Credit; **Field of Study:** Code 81-Taxes-Technical; Personal Income Taxation

7. **Prerequisites:** None

8. **Advance Preparation:** There is no advance preparation for this course.

9. **Course Knowledge Level:** Overview

10. **KPMG Accommodations Statement (KPMG Policy)-**

**This statement must be included**

KPMG provides reasonable accommodations to individuals who request assistance for participating in any KPMG sponsored meeting, event, or training course. Requests should be submitted through the [Requesting an Accommodation](#) portal page at least 2 weeks prior to the course's start date.

11. **Course Registration Requirements:**

Training being held at the Committee of Banking Institutions on Taxation (CBIT) Spring Tax Day in NYC.

Registration can be completed on-line at "CBIT-USA.org" or in person on the day of the event.

12. **Refund/ Cancellation Policy:** \$75 Registration fee refunded at least 3 days before the event.

13. **Complaint Resolution Policy:** Any questions or issues with this course may be emailed to Michael Macero at [mmacero@kpmg.com](mailto:mmacero@kpmg.com)

14. **Official NASBA CPE sponsor statement (NASBA CPE policy) – this statement must be included without any modification.**

KPMG is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final Authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417.

Website: <https://www.nasba.org>