

Continuing Education Quiz

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Circle One

- True or False 1. USERRA applies only to full-time permanent employees.
- True or False 2. Under USERRA, employees may elect to continue health care coverage for up to 24 months while in active service.
- True or False 3. Under USERRA, an employee may make up missed deferrals due to active duty service during a period commencing on his or her date of reemployment and continuing for a length of time not to exceed three times the length of his or her active duty or five years.
- True or False 4. An advantage of a Health Savings Account (HSA) is that it provides an employee the ability to contribute currently for future health care expenses as balances are not forfeited if unused within a specific time period.
- True or False 5. A disadvantage of an HSA is that it is the employee's responsibility to determine whether a distribution may be withdrawn tax-free.
- True or False 6. Since control of an HSA remains with the employee, an HSA trustee is not able to apply any limiting provisions for withdrawals such as a minimum amount or maximum frequency.
- True or False 7. The Baucus proposal would expand the SAVER's credit for an individual's contributions to an IRA or retirement plan to married households with an adjusted gross income up to \$75,000.
- True or False 8. Roth 401(k) contributions are not subject to the required minimum distribution rules.
- True or False 9. To be considered qualified, a Roth distribution must meet the five-taxable-year requirement and must be made after the participant has attained age 59½, has died or has become disabled.
- True or False 10. Rollovers from a Roth IRA to a Roth 401(k) account are prohibited.

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