

**MEMO# 5612**

March 1, 1994

## **STATE PROTECTION OF IRAS AND SEPS AGAINST CREDITORS**

March 1, 1994 TO: PENSION COMMITTEE NO. 7-94 RE: STATE PROTECTION OF IRAs AND SEPs AGAINST CREDITORS \_\_\_\_\_ As we discussed at the last Pension Committee meeting, the Institute plans to survey state laws in order to identify states in which individual retirement arrangements (IRAs), including rollover IRAs, and simplified employee pensions (SEPs) are not protected from the claims of creditors. In order to facilitate this survey, the Institute requests that you forward to the undersigned by Thursday, March 17, any state statutes or judicial decisions of which you are aware that provide such protection for retirement plans. We will keep you informed of developments. Kathy D. Ireland Associate Counsel - Pension

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