

Internal Revenue Code Section 219(e)

Qualified retirement contribution

(e) Qualified retirement contribution

For purposes of this section, the term “qualified retirement contribution” means—

(1) any amount paid in cash for the taxable year by or on behalf of an individual to an individual retirement plan for such individual’s benefit, and

(2) any amount contributed on behalf of any individual to a plan described in section 501(c)(18).

Text contains those laws in effect on March 27, 2024