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Permissible Rollover Chart

Rollover Chart	Roll To: Roth IRA	Traditional IRA	SIMPLE IRA	SEP IRA	Governmental 457(b)	Qualified Plan[1] (pre-tax)	403(b) (pre-tax)	Designated Roth Account (401(k), 403(b), or 457(b))
Roll From: Roth IRA	YES[2]	NO	NO	NO	NO	NO	NO	NO
Traditional IRA	YES[3]	YES[2]	NO	YES[2]	YES[4]	YES	YES	NO
SIMPLE IRA	YES[3], after two years	YES[2], after two years	YES[2]	YES[2], after two years	YES[4], after two years	YES, after two years	YES, after two years	NO
SEP IRA	YES[3]	YES[2]	NO	YES[2]	YES[4]	YES	YES	NO
Governmental 457 (b)	YES[3]	YES	NO	YES	YES	YES	YES	YES[3,5]
Qualified Plans[1] (pre-tax)	YES[3]	YES	NO	YES	YES[4]	YES	YES	YES[3,5]
403(b) (pre-tax)	YES[3]	YES	NO	YES	YES[4]	YES	YES	YES[3,5]
Designated Roth Account (401(k), 403(b), or 457(b))	YES	NO	NO	NO	NO	NO	NO	YES[6]

[1]Qualified plans include, for example, profit-sharing, 401(k), money purchase and defined benefit plans
[2]Only on rollover in any 12-month period
[3]Must include in income
[4]Must have separate accounts
[5]Must be an in-plan rollover
[6]Any amounts distributed must be rolled over via direct (trustee-to-trustee) transfer to be excludable from income

For more information regarding retirement plans and rollovers, visit Tax Information for Retirement Plans.