
ALLOWABLE CONTRIBUTIONS TO ROTH 401(K)S

Following are the only funds that can be contributed to a Roth 401(k):

- Elective salary deferrals;
- Catch-up contributions (age 50 or over);
- Automatic enrollment deferrals; and
- Rollovers from other Roth 401(k) plans.

These items *cannot* be contributed to Roth 401(k)s:

- Employer-matching contributions [these can go only to a regular 401(k)];
- Forfeitures allocated to employees;
- Rollovers from Roth IRAs; and
- Conversions (rollovers) from IRAs or other (non-Roth) employer plans.