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## **ALLOWABLE ROLLOVERS FROM ROTH 401(K)S**

Direct rollover (trustee-to-trustee transfer)	All or any part of the plan balance can go to another Roth 401(k), Roth 403(b), or to a Roth IRA, if the receiving plan allows.
Rollover to employee (60-day rollover)	All or any part of the balance can be rolled to a Roth IRA. Taxable amounts (earnings) can be rolled over to another Roth 401(k) or Roth 403(b), if the receiving plan allows.