


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## Abstract

What are now called Employee Retirement Income Security Act (ERISA)-qualified Employee Pensions (and 401(k)s) in 1990, were valued at \$27.1 trillion in all retirement plans. This article examines the role and importance of IRAs in the U.S. retirement system and the development of the different types of IRAs and their interaction with each other.



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## Biographies

**John G. Kilgour**, PhD, is a longtime and frequent contributor to *Compensation & Benefits Review*. He holds a BA in economics from the University of Connecticut (1966) and an MLR (1968) and a PhD (1972) from Cornell University. He taught compensation and benefits and related courses for 30-plus years and held several administrative positions at California State University, East Bay, from which he fully retired in 2005.

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