

RESOLUTION

SUPPORTING ROTH IRA ROLLOVER FLEXIBILITY TO STRENGTHEN RETIREMENT SECURITY

WHEREAS, Under current federal law, individuals with Roth Individual Retirement Accounts (“Roth IRAs”) are generally prohibited from rolling over those savings into employer-sponsored Roth retirement plans, such as Roth 401(k), Roth 403(b), or Roth 457(b) plans, resulting in fragmented accounts, duplicative fees, and administrative complexity;

WHEREAS, Increasing the flexibility and portability of retirement assets can strengthen retirement outcomes for millions of Americans, particularly workers who experience job changes over their careers and those participating in emerging state-facilitated retirement programs;

NOW, THEREFORE, BE IT RESOLVED, That the National Association of State Treasurers (“NAST”) supports federal legislation that would permit the rollover of Roth IRA assets into employer-sponsored Roth retirement plans to improve retirement savings consolidation and portability;

BE IT FURTHER RESOLVED, That NAST encourages bipartisan, federal action to modernize retirement account rules in a manner that enhances financial security, reduces unnecessary administrative burdens, and promotes long-term saving;

BE IT FURTHER RESOLVED, That NAST supports federal policies that complement ongoing state efforts to expand retirement savings access, improve participant outcomes, and strengthen retirement security for all workers.

Approved this 28th Day of September 2026, by the
National Association of State Treasurers.

This resolution shall remain in effect until amended or rescinded.