



Retirement Plan Limitations 2007-2014

	2014	2013	2012	2011	2010	2009	2008	2007
Elective Deferral Limit (401(k), 403(b), Roth 401(k), SARSEP)	\$17,500	\$17,500	\$17,000	\$16,500	\$16,500	\$16,500	\$15,500	\$15,500
Catch-Up Contribution Limit	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,000	\$5,000
Annual Defined Benefit Limit	\$210,000	\$205,000	\$200,000	\$195,000	\$195,000	\$195,000	\$185,000	\$180,000
Annual DC Contribution Limit	\$52,000	\$51,000	\$50,000	\$49,000	\$49,000	\$49,000	\$46,000	\$45,000
Annual Compensation Limit	\$260,000	\$255,000	\$250,000	\$245,000	\$245,000	\$245,000	\$230,000	\$225,000
457 Deferral Limit	\$17,500	\$17,500	\$17,000	\$16,500	\$16,500	\$16,500	\$15,500	\$15,500
Highly Compensated Dollar Threshold	\$115,000	\$115,000	\$115,000	\$110,000	\$110,000	\$110,000	\$105,000	\$100,000
SIMPLE Contribution Limit	\$12,000	\$12,000	\$11,500	\$11,500	\$11,500	\$11,500	\$10,500	\$10,500
SIMPLE Catch-Up Contributions	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
SEP Coverage Minimum Comp.	\$550	\$550	\$550	\$550	\$550	\$550	\$500	\$500
SEP Compensation Limit	\$260,000	\$255,000	\$250,000	\$245,000	\$245,000	\$245,000	\$230,000	\$225,000
Social Security Taxable Wage Base	\$117,000	\$113,700	\$110,100	\$106,800	\$106,800	\$106,800	\$102,000	\$97,500
Top-Heavy Key Employee Comp.	\$170,000	\$165,000	\$165,000	\$160,000	\$160,000	\$160,000	\$150,000	\$145,000
Traditional or Roth IRA Contribution Limit	\$5,500	\$5,500	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$4,000
Traditional or Roth IRA Catch Up Contribution	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

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Source: IR-2013-87 <http://www.irs.gov/Retirement-Plans/COLA-Increases-for-Dollar-Limitations-on-Benefits-and-Contributions>