



Pension Plan Limits for the Tax Year 2014

Chart of Selected Limits

401k Plan Limits for Plan Year	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
401k Elective Deferrals	\$17,500	\$17,500	\$17,000	\$16,500	\$16,500	\$16,500	\$15,500
Annual Defined Contribution Limit	\$52,000	\$51,000	\$50,000	\$49,000	\$49,000	\$49,000	\$46,000
Annual Compensation Limit	\$260,000	\$255,000	\$250,000	\$245,000	\$245,000	\$245,000	\$230,000
Catch-Up Contribution Limit	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,000
Highly Compensated Employees	\$115,000	\$115,000	\$115,000	\$110,000	\$110,000	\$110,000	\$105,000

Non-401k Related Limits

403(b)/457 Elective Deferrals	\$17,500	\$17,500	\$17,000	\$16,500	\$16,500	\$16,500	\$15,500
SIMPLE Employee Deferrals	\$12,000	\$12,000	\$11,500	\$11,500	\$11,500	\$11,500	\$10,500
SIMPLE Catch-Up Deferral	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
SEP Minimum Compensation	\$550	\$550	\$550	\$550	\$550	\$550	\$500
SEP Annual Compensation Limit	\$260,000	\$255,000	\$250,000	\$245,000	\$245,000	\$245,000	\$230,000
Social Security Wage Base	\$117,000	\$113,700	\$110,100	\$106,800	\$106,800	\$106,800	\$102,000
