



Maximum Benefit and Contribution Limits

Type of Limitation	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
401(k) / 403(b) Elective Deferrals	\$18,000	\$17,500	\$17,500	\$17,000	\$16,500	\$16,500	\$16,500	\$15,500	\$15,500	\$15,000	\$14,000
Catch-up amount *	\$6,000	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,000	\$5,000	\$5,000	\$4,000
Defined Benefit Plans¹	\$210,000	\$210,000	\$205,000	\$200,000	\$195,000	\$195,000	\$195,000	\$185,000	\$180,000	\$175,000	\$170,000
Defined Contribution Plans¹	\$53,000	\$52,000	\$51,000	\$50,000	\$49,000	\$49,000	\$49,000	\$46,000	\$45,000	\$44,000	\$42,000
Annual Compensation Limit²	\$265,000	\$260,000	\$255,000	\$250,000	\$245,000	\$245,000	\$245,000	\$230,000	\$225,000	\$220,000	\$210,000
Highly Compensated Employees	\$120,000	\$115,000	\$115,000	\$115,000	\$110,000	\$110,000	\$110,000	\$105,000	\$100,000	\$100,000	\$95,000
Key employee officer threshold¹	\$170,000	\$170,000	\$165,000	\$165,000	\$160,000	\$160,000	\$160,000	\$150,000	\$145,000	\$140,000	\$135,000
Income Subject to Social Security Tax²	\$118,500	\$117,000	\$113,700	\$110,100	\$106,800	\$106,800	\$106,800	\$102,000	\$97,500	\$94,200	\$90,000

*For individuals age 50 and older

¹ Based on plan year ending in calendar year

² Based on plan year beginning in calendar year