

IRS Cost-of-Living Limitations	2014	2015
Deferral Limit for 401(k), 403(b), Salary Reduction SEPs	\$17,500.00	\$18,000.00
SIMPLE Plan Deferral Limit	\$12,000.00	\$12,500.00
Catch-up Limit 401(k), 403(b) (Ages 50+)	\$5,500.00	\$6,000.00
Catch-up Limit SIMPLE Plan (Ages 50+)	\$2,500.00	\$3,000.00
415 Dollar Limit for Defined Contribution Plans	\$52,000.00	\$53,000.00
415 Dollar Limit for Defined Benefit Plans	\$210,000.00	\$210,000.00
Compensation Cap for Plan Purposes	\$260,000.00	\$265,000.00
Compensation for Highly Compensated Employees (HCE)	\$115,000.00	\$120,000.00
Officer Compensation for Key Employee Definition	\$170,000.00	\$170,000.00
Minimum Earnings for SEP Participation	\$550.00	\$600.00
Social Security Taxable Wage Base	\$117,000.00	\$118,500.00