

## IRS Dollar Limits (2006 – 2015)

|   | 2015      | 2014      | 2013      | 2012      | 2011      | 2010      | 2009      | 2008      | 2007      | 2006      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 401(k)/403(b)/457 –   |           |           |           |           |           |           |           |           |           |           |
| Salary Deferrals  | \$18,000  | \$17,500  | \$17,500  | \$17,000  | \$16,500  | \$16,500  | \$16,500  | \$15,500  | \$15,500  | \$15,000  |
| Catch-Up Contributions<br>(age 50 or older)   | \$6,000   | \$5,500   | \$5,500   | \$5,500   | \$5,500   | \$5,500   | \$5,500   | \$5,000   | \$5,000   | \$5,000   |
| Annual Compensation   | \$265,000 | \$260,000 | \$255,000 | \$250,000 | \$245,000 | \$245,000 | \$245,000 | \$230,000 | \$225,000 | \$220,000 |
| Defined Contribution Plans –<br>Maximum Annual Additions<br><i>(If less, 100% of compensation)</i>                      | \$53,000  | \$52,000  | \$51,000  | \$50,000  | \$49,000  | \$49,000  | \$49,000  | \$46,000  | \$45,000  | \$44,000  |
| Defined Benefit Plans –<br>Maximum Annual Benefits<br><i>(If less, 100% of highest 3-year<br/>average compensation)</i> | \$210,000 | \$210,000 | \$205,000 | \$200,000 | \$195,000 | \$195,000 | \$195,000 | \$185,000 | \$180,000 | \$175,000 |
| Highly Compensated Employees  | \$120,000 | \$115,000 | \$115,000 | \$115,000 | \$110,000 | \$110,000 | \$110,000 | \$105,000 | \$100,000 | \$100,000 |
| IRA/Roth IRA –<br><i>(If less, 100% of earned income)</i>   |           |           |           |           |           |           |           |           |           |           |
| Annual Contributions  | \$5,500   | \$5,500   | \$5,500   | \$5,000   | \$5,000   | \$5,000   | \$5,000   | \$5,000   | \$4,000   | \$4,000   |
| Catch-Up Contributions<br>(age 50 or older)   | \$1,000   | \$1,000   | \$1,000   | \$1,000   | \$1,000   | \$1,000   | \$1,000   | \$1,000   | \$1,000   | \$1,000   |
| Social Security Wage Base   | \$118,500 | \$117,000 | \$113,700 | \$110,100 | \$106,800 | \$106,800 | \$106,800 | \$102,000 | \$97,500  | \$94,200  |