



### PENSION PLAN DOLLAR LIMITS FOR 2015

Category	2015 (Effective January 1)	2014 (Prior Year)
<b>401k Plan Limits for Year</b>		
Compensation Limit	\$265,000	\$260,000
Highly Compensated Employee	\$120,000	\$115,000
401K Plan Deferral Limit	\$ 18,000	\$ 17,500
401K Catch-Up Limit	\$ 6,000	\$ 5,500
Annual Defined Contribution Limit	\$ 53,000	\$ 52,000
<b>Non-401k Related Limits</b>		
403(b)/456 Elective Deferrals	\$ 18,000	\$ 18,000
SIMPLE Employee Deferrals	\$ 12,500	\$ 12,000
SIMPLE Catch-Up Deferral	\$ 3,000	\$ 2,500
SEP Minimum Compensation	\$ 600	\$ 550
SEP Annual Compensation Limit	\$265,000	\$260,000
Social Security Taxable Wage Base	\$118,500	\$117,000

This information is not intended to be a substitute for specific individualized tax advice. We suggest that you discuss your specific tax issues with a qualified tax advisor.

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