

ANNUAL LIMITATIONS FOR 2014

	2014 Limitations	2013 Limitations
Defined Benefit Dollar Maximum	\$210,000	\$205,000
Annual Addition Dollar Maximum	\$52,000	\$51,000
Employee Elective Deferrals (applies to 401(k), 403(b) and most 457 plans)	\$17,500	\$17,500
Catch-up Contributions (Age 50 or older)	\$5,500	\$5,500
Highly Compensated Employee Threshold	\$115,000	\$115,000
Key Employee Threshold	\$170,000	\$165,000
Annual Compensation	\$260,000	\$255,000
Social Security Wage Base	\$117,000	\$113,700