



Table of Limits and Thresholds

	2016	2015	2014
COMPENSATION LIMIT (Plan year BEGIN)	\$265,000	\$265,000	\$260,000
DEFINED BENEFIT LIMIT AT AGE 62-65 Annual Limit (limitation year END):	\$210,000	\$210,000	\$210,000
DEFINED CONTRIBUTION ANNUAL ADDITION LIMIT (limitation year END):	\$53,000	\$53,000	\$52,000
401(k), 403(b) & 457 GOV'T PLAN DEFERRAL LIMIT (calendar year):	\$18,000	\$18,000	\$17,500
401(k), 403(b) & 457 "CATCH UP" DEFERRAL LIMIT (calendar, plan or limitation year)	\$6,000	\$6,000	\$5,500
H.C.E. COMPENSATION THRESHOLD (plan year BEGIN):	For determining HCEs in 2016, EEs who earn more than \$120,000 in 2015	For determining HCEs in 2015, EEs who earn more than \$120,000 in 2014	For determining HCEs in 2014, EEs who earn more than \$115,000 in 2013
KEY EE COMPENSATION THRESHOLD (plan year END):			
5% Owner	All	All	All
Officer	\$170,000	\$170,000	\$170,000
SOCIAL SECURITY WAGE BASE:	\$118,500	\$118,500	\$117,000

*Source: IRS.gov