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These are the official dollar limitations for 2015 and prior years as they apply to various benefit plans.

Type of Limit	2015	2014	2013	2012	2011
401(k) / 403(b) / 457(b) maximum elective deferral – 402(g)(1)(B)	\$18,000	\$17,500	\$17,500	\$17,000	\$16,500
401(k) / 403(b) / 457(b) catch-up contribution * – 414(v)(2)(B)(i)	6,000	5,500	5,500	5,500	5,500
SIMPLE Plan maximum elective deferral – 408(p)(2)(E)	12,500	12,000	12,000	11,500	11,500
SIMPLE Plan maximum catch-up – 414(v)(2)(B)(ii)	3,000	2,500	2,500	2,500	2,500
Defined Benefit maximum annual benefit age 62 – 415(b)	210,000	210,000	205,000	200,000	195,000
Defined Contribution maximum annual addition – 415(c)	53,000	52,000	51,000	50,000	49,000
Highly compensated employee wage threshold – 414(q)(1)(B)(i)	120,000	115,000	115,000	115,000	110,000
Key employee wage threshold – 416(i)(1)(A)(i)	170,000	170,000	165,000	165,000	160,000
Compensation limit – qualified plans – 401(a)(17)	265,000	260,000	255,000	250,000	245,000
Compensation limit – certain government plans – 401(a)(17)	395,000	385,000	380,000	375,000	360,000
ESOP maximum amount subject to 5-yr payout – 409(o)(1)(C)(ii)	1,070,000	1,050,000	1,035,000	1,015,000	985,000
ESOP amount for lengthening the 5-yr payout – 409(o)(1)(C)(ii)	210,000	210,000	205,000	200,000	195,000
Compensation minimum – SEP – 408(k)(2)(C)	600	550	550	550	550
Taxable wage base for Social Security tax – OASDI	118,500	117,000	113,700	110,100	106,800

\* Special additional catch-up contributions may be available for 403(b) and 457(b) plans

NOTICE: Any tax advice expressed in this communication (including any attachments) is not intended to be used, and cannot be used, for the purpose of avoiding penalties imposed on the taxpayer by any government taxing authority or agency. If any such tax advice is made available to any person or party other than the party to whom the advice was originally directed, then such advice is to be considered as being delivered to support the promotion or marketing of the transaction or matter discussed or referenced. Each taxpayer should seek specific tax advice based on the taxpayer's circumstances from an independent tax advisor.