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These are the official dollar limitations for 2013 and prior years as they apply to various benefit plans.

| Type of Limit | 2013 | 2012 | 2011 | 2010 | 2009 |
|---|-----------|-----------|----------|----------|----------|
| 401(k) / 403(b) / 457(b) maximum elective deferral – 402(g)(1)(B) | \$17,500 | \$17,000 | \$16,500 | \$16,500 | \$16,500 |
| 401(k) / 403(b) / 457(b) catch-up contribution * – 414(v)(2)(B)(i) | 5,500 | 5,500 | 5,500 | 5,500 | 5,000 |
| SIMPLE Plan maximum elective deferral – 408(p)(2)(E) | 12,000 | 11,500 | 11,500 | 11,500 | 11,500 |
| SIMPLE Plan maximum catch-up – 414(v)(2)(B)(ii) | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Defined Benefit maximum annual benefit age 62 – 415(b) | 205,000 | 200,000 | 195,000 | 195,000 | 195,000 |
| Defined Contribution maximum annual addition – 415(c) | 51,000 | 50,000 | 49,000 | 49,000 | 49,000 |
| Highly compensated employee wage threshold – 414(q)(1)(B)(i) | 115,000 | 115,000 | 110,000 | 110,000 | 110,000 |
| Key employee wage threshold – 416(i)(1)(A)(i) | 165,000 | 165,000 | 160,000 | 160,000 | 160,000 |
| Compensation limit – qualified plans – 401(a)(17) | 255,000 | 250,000 | 245,000 | 245,000 | 245,000 |
| Compensation limit – certain government plans – 401(a)(17) | 380,000 | 375,000 | 360,000 | 360,000 | 360,000 |
| ESOP maximum amount subject to 5-yr payout – 409(o)(1)(C)(ii) | 1,035,000 | 1,015,000 | 985,000 | 985,000 | 985,000 |
| ESOP amount for lengthening the 5-yr payout – 409(o)(1)(C)(ii) | 205,000 | 200,000 | 195,000 | 195,000 | 195,000 |
| Compensation minimum – SEP – 408(k)(2)(C) | 550 | 550 | 550 | 550 | 550 |
| Taxable wage base for Social Security tax – OASDI | 113,700 | 110,100 | 106,800 | 106,800 | 106,800 |

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

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