



COMPENSATION AND BENEFITS LIMITS

	2014	2013	2012
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401(k)/403(b) Plan Deferral Limit	\$17,500	\$17,500	\$17,000
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Catch-Up Contributions (401(k), 403(b) & 457 Plans)	\$5,500	\$5,500	\$5,500
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Defined Contribution Dollar Limit	\$52,000	\$51,000	\$50,000
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Defined Benefit Dollar Limit	\$210,000	\$205,000	\$200,000
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Pay Threshold for Determining Highly Compensated Employees	\$115,000 (for determinations in 2015)	\$115,000 (for determinations in 2014)	\$115,000 (for determinations in 2013)
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Annual Compensation Limit	\$260,000	\$255,000	\$250,000
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457 Plan Deferral Limit	\$17,500	\$17,500	\$17,000
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Social Security Taxable Wage Base	\$117,000	\$113,700	\$110,100
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Learn more about our Benefits and Executive Compensation services: www.FaegreBD.com/benefits