

Maximum Deferral and Threshold Limits for 2013 and 2014

	2013	2014
Maximum Benefit Dollar Limit IRC § 415(b)(1)(A)	\$205,000	\$210,000
Special Firefighter/Police 415(b) Dollar Limit IRC § 415(b)(2)(G)	205,000	210,000
Maximum Contribution to a Qualified Defined Contribution Plan IRC § 415(c)(1)(A)	51,000	52,000
Maximum Compensation Limit IRC § 401(a)(17)	255,000	260,000
Maximum Compensation Limit in Lieu of OBRA '93 IRC § 401(a)(17)	380,000	385,000
Elective Deferral Maximum for 401(k) Plans and 403(b) Plans IRC § 402(g)(1)	17,500	17,500
Elective Deferral Maximum for 457 Plans IRC § 457(e)(15)	17,500	17,500
Catch-Up Limit (Age 50 and Older) for 401(k), 403(b), and 457 Plans IRC § 414(v)(2)(B)(i)	5,500	5,500
Catch-Up Limit (Age 50 and Older) for SIMPLE Plans IRC § 414(v)(2)(B)(ii)	2,500	2,500
IRA Contribution Limit	5,500	5,500
IRA Catch-Up Limit (Age 50 and Older) IRC § 219(b)(5)(B)(ii)	1,000	1,000
Social Security Maximum Taxable Earnings – OASDI	113,700	117,000
Social Security Maximum Taxable Earnings – HI	No Limit	No Limit

Sources: IRS Release IR-2013-86 and SSA "2014 Social Security Changes" Fact Sheet.