**2015 EMPLOYEE BENEFIT INFLATION ADJUSTED AMOUNTS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | [[http://pro.nuco.com/_layouts/images/fax.GIF](http://pro.nuco.com/taxfacts2015/Tables/Pages/2014EmployeeBenefit.aspx)Printer-Friendly Version](http://pro.nuco.com/taxfacts2015/Tables/Pages/2014EmployeeBenefit.aspx) | | |      |  |  | | --- | --- | | Defined Benefit Plans | $210,000 | | Defined Contribution Plans | $53,000 or 100% of pay | | Elective Deferral Limit for 401(k) Plans, SAR-SEPs, and TSAs | $18,000 | | Catch-up for 401(k) Plans, SAR-SEPs, and TSAs | $6,000 | | Elective Deferral Limit for SIMPLE IRAs and SIMPLE 401(k) Plans | $12,500 | | Catch-up for SIMPLE IRAs and SIMPLE 401(k) Plans | $3,000 | | Elective Deferral Limit for 457 Plans | $18,000 | | Minimum Compensation Amount for SEPs | $600 | | Maximum Compensation Amount for VEBAs, SEPs, TSAs, Qualified Plans | $265,000 | | Highly Compensated Employee Definition Limit | $120,000 | | ESOP Payout Limits | $210,000 | | $1,070,000 | | Contribution Limit for Traditional & Roth IRAs | $5,500 | | Catch-up for Traditional & Roth IRAs | $1,000 | | Traditional IRA Deductible Contributions Phaseout - MAGI | | | Joint Return (Active Participant Spouse) | $98,000-$118,000 | | Joint Return (Non Active Participant Spouse) | $183,000-$193,000 | | Single/Head of Household | $61,000-$71,000 | | Roth IRA Contributions Phaseout - MAGI | | | Joint Return | $183,000-$193,000 | | Single/Head of Household | $116,000-$131,000 | |  |  |      |  |  | | --- | --- | | **Eligible Long-Term Care Premiums** | | | Attained Age in Year | Limitation on Premiums | | 40 or Less | $380 | | 41 to 50 | $710 | | 51 to 60 | $1,430 | | 61 to 70 | $3,800 | | More than 70 | $4,750 | |  |  |      |  |  | | --- | --- | | **Periodic Payments under Qualified Long-Term Care Insurance**  **or Certain Life Insurance Contracts** | | | Per Diem Limitation | $330 | |  |  |      |  |  |  |  | | --- | --- | --- | --- | | **Health Savings Accounts** | | | | | Coverage | Minimum Deductible | Maximum  Deductible | Out-of-Pocket  Maximum | | Self-only | $1,300 | $3,350 | $6,450 | | Family | $2,600 | $6,650 | $12,900 | |  |  |  |  |      |  |  |  |  | | --- | --- | --- | --- | |  |  |  |  | |  |  |  |  | |