

# APPENDIX E

## Employee Benefit Limits: 2007 – 2014

The employee benefit limits that follow are indexed annually for inflation, rounded to the increment levels set forth below.

Type of Limit	2007 (Notice 2006-98)	2008 (Notice 2007-87)	2009 (Notice 2008-102)	2010 (IR 2009-94)	2011 (Notice- 2010-108)	2012 (Rev. Proc. 2011-52)	2013 (IR 2012-77)	2014 (Rev. Proc. 2013-35)	Increment
Defined Benefit Plans <a href="#">Q 3762</a>	\$180,000	\$185,000	\$195,000	\$195,000	\$195,000	\$200,000	\$205,000	\$210,000	\$5,000
Defined Contribution Plans <a href="#">Q 3762</a>	\$45,000 or 100% of pay	\$46,000 or 100% of pay	\$49,000 or 100% of pay	\$49,000 or 100% of pay	\$49,000 or 100% of pay	\$50,000 or 100% of pay	\$51,000 or 100% of pay	\$52,000 or 100% of pay	\$1,000
Elective Deferral Limit for 401(k) Plans and SAR-SEPs <a href="#">Q 3640</a> , <a href="#">Q 3687</a>	\$15,500	\$15,500	\$16,500	\$16,500	\$16,500	\$17,000	\$17,500	\$17,500	\$500
Elective Deferral Limit for SIMPLE IRAs and SIMPLE 401(k) Plans <a href="#">Q 3641</a> , <a href="#">Q 3687</a>	\$10,500	\$10,500	\$11,500	\$11,500	\$11,500	\$11,500	\$12,000	\$12,000	\$500
Elective Deferral Limit for 457 Plans <a href="#">Q 3561</a>	\$15,500	\$15,500	\$16,500	\$16,500	\$16,500	\$17,000	\$17,500	\$17,500	\$500
Minimum Compensation Amount for SEPs <a href="#">Q 3637</a>	\$500	\$500	\$550	\$550	\$550	\$550	\$550	\$550	\$50
Maximum Compensation Amount for VEBAs <a href="#">Q 3943</a> ; SEPs <a href="#">Q 3637</a> ; TSAs <a href="#">Q 3881</a> ; Qualified Plans <a href="#">Q 3761</a> , <a href="#">Q 3801F</a>	\$225,000	\$230,000	\$245,000	\$245,000	\$245,000	\$250,000	\$255,000	\$260,000	\$5,000
Catch-up for 401(k) Plans <a href="#">Q 3688</a>	\$5,000	\$5,000	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$500
Catch-up for SIMPLE IRAs and SIMPLE 401(k) Plans <a href="#">Q 3641</a> , <a href="#">Q 3688</a>	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$500
Highly Compensated Employee Definition Limit <a href="#">Q 3804</a>	\$100,000	\$105,000	\$110,000	\$110,000	\$110,000	\$115,000	\$115,000	\$115,000	\$5,000
ESOP Payout Limits <a href="#">Q 3719</a>	\$180,000 \$915,000	\$185,000 \$935,000	\$195,000 \$985,000	\$195,000 \$985,000	\$195,000 \$985,000	\$200,000 \$1,015,000	\$205,000 \$1,035,000	\$210,000 \$1,050,000	\$5,000
Key Employee Definition <a href="#">Q 3805</a>	\$145,000	\$150,000	\$160,000	\$160,000	\$160,000	\$165,000	\$165,000	\$170,000	\$5,000

These amounts are current as of November 12, 2013. When updated amounts are available, they will be available at [www.TaxFactsUpdates.com](http://www.TaxFactsUpdates.com).

