



PLAN LIMITS	2014	2013	2012
Compensation	\$260,000	\$255,000	\$250,000
Limits on Benefits and Contributions:			
Defined contribution plans	\$52,000	\$51,000	\$50,000
Defined benefit plans	\$210,000	\$205,000	\$200,000
401(k), 403(b) and 457 plan elective deferrals	\$17,500	\$17,500	\$17,000
SIMPLE plan elective deferrals	\$12,000	\$12,000	\$11,500
IRA	\$5,500	\$5,500	\$5,000
Catch-up contributions:			
401(k), 403(b) and 457 plans	\$5,500	\$5,500	\$5,500
SIMPLE plans	\$2,500	\$2,500	\$2,500
IRA	\$1,000	\$1,000	\$1,000
“Highly Compensated” definition	\$115,000	\$115,000	\$115,000
“Key Employee” definition:			
Officer	\$170,000	\$165,000	\$165,000
1% Owner	\$150,000	\$150,000	\$150,000
Social Security taxable wage base	\$117,000	\$113,700	\$110,100

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