

QUALIFIED PLAN LIMITS, AS ADJUSTED 1982-2014

Year	401(a)(17) Comp. Integration Limit	402(g) Deferral Limit	414(v) Catch- Up Limit	414(q) Comp. Only Limit	415(b) DB Limit	415(c) DC Limit	416(i) Key Employee	409(o)(1)(C)(ii) ESOP Distribution Period	Social Security Taxable Wage Base
2014	\$260,000	\$17,500	\$5,500	\$115,000	\$210,000	\$52,000	\$170,000	\$210,000/\$1,050,000	\$117,000
2013	255,000	17,500	5,500	115,000	205,000	51,000	165,000	205,000 / 1,035,000	113,700
2012	250,000	17,000	5,500	115,000	200,000	50,000	165,000	200,000 / 1,015,000	110,100
2011	245,000	16,500	5,500	110,000	195,000	49,000	160,000	195,000 / 985,000	106,800
2010	245,000	16,500	5,500	110,000	195,000	49,000	160,000	195,000 / 985,000	106,800
2009	245,000	16,500	5,500	110,000	195,000	49,000	160,000	195,000 / 985,000	106,800
2008	230,000	15,500	5,000	105,000	185,000	46,000	150,000	185,000 / 935,000	102,000
2007	225,000	15,500	5,000	100,000	180,000	45,000	145,000	180,000 / 915,000	97,500
2006	220,000	15,000	5,000	100,000	175,000	44,000	140,000	175,000 / 885,000	94,200
2005	210,000	14,000	4,000	95,000	170,000	42,000	135,000	170,000 / 850,000	90,000
2004	205,000	13,000	3,000	90,000	165,000	41,000	130,000	165,000 / 830,000	87,900
2003	200,000	12,000	2,000	90,000	160,000	40,000	130,000	160,000 / 810,000	87,000
2002	200,000	11,000	1,000	90,000	160,000	40,000	130,000	160,000 / 800,000	84,900
2001	170,000	10,500	n/a	85,000	140,000	35,000	n/a	155,000 / 780,000	80,400
2000	170,000	10,500	n/a	85,000	135,000	30,000	n/a	150,000 / 750,000	76,200
1999	160,000	10,000	n/a	80,000	130,000	30,000	n/a	145,000 / 725,000	72,600
1998	160,000	10,000	n/a	80,000	130,000	30,000	n/a	145,000 / 710,000	68,400
1997	160,000	9,500	n/a	80,000	125,000	30,000	n/a	140,000 / 710,000	65,400
1996	150,000	9,500	n/a	100,000	120,000	30,000	n/a	135,000 / 690,000	62,700
1995	150,000	9,240	n/a	100,000	120,000	30,000	n/a	132,000 / 670,000	61,200
1994	150,000	9,240	n/a	99,000	118,800	30,000	n/a	132,000 / 660,000	60,600
1993	235,840	8,994	n/a	96,368	115,641	30,000	n/a	124,690 / 642,450	57,600
1992	228,860	8,728	n/a	93,518	112,221	30,000	n/a	124,690 / 623,450	55,500
1991	222,220	8,475	n/a	90,803	108,963	30,000	n/a	121,070 / 605,350	53,400
1990	209,200	7,979	n/a	85,485	102,582	30,000	n/a	113,980 / 569,900	51,300
1989	200,000	7,627	n/a	81,720	98,064	30,000	n/a	108,960 / 544,800	48,000
1988	200,000	7,313	n/a	78,353	94,023	30,000	n/a	n/a	45,000
1987	n/a	7,000	n/a	75,000	90,000	30,000	n/a	n/a	43,800
1986	n/a	n/a	n/a	n/a	90,000	30,000	n/a	n/a	42,000
1985	n/a	n/a	n/a	n/a	90,000	30,000	n/a	n/a	39,600
1984	n/a	n/a	n/a	n/a	90,000	30,000	n/a	n/a	37,800
1983	n/a	n/a	n/a	n/a	90,000	30,000	n/a	n/a	35,700
1982	n/a	n/a	n/a	n/a	136,425	45,475	n/a	n/a	32,400