

IRS Limitations on Contributions

The following table details the limitations the Internal Revenue Service has placed on contributions and compensation for the 2012 - 2016 plan years.

	2016 Plan Year	2015 Plan Year	2014 Plan Year	2013 Plan Year	2012 Plan Year
402(g) Deferral Limit	\$18,000	\$18,000	\$17,500	\$17,500	\$17,000
Age 50+ Catch-up Deferral	\$6,000	\$6,000	\$5,500	\$5,500	\$5,500
Contribution Limit	\$53,000	\$53,000	\$52,000	\$51,000	\$50,000
Contribution Limit Age 50+	\$59,000	\$59,000	\$57,500	\$56,500	\$55,500
Maximum Annual Additions	The lesser of 100% compensation or \$53,000	The lesser of 100% compensation or \$53,000	The lesser of 100% compensation or \$53,000	The lesser of 100% compensation or \$53,000	The lesser of 100% compensation or \$53,000
Maximum Compensation	\$265,000	\$265,000	\$260,000	\$255,000	\$250,000
Employer Contribution Deductible Limit	25% of Eligible Compensation	25% of Eligible Compensation	25% of Eligible Compensation	25% of Eligible Compensation	25% of Eligible Compensation