



### **PENSION PLAN DOLLAR LIMITS FOR 2014**

<b>Category</b>	<b>2014 (Effective January 1)</b>	<b>2013 (Prior Year)</b>
Compensation Limit	\$260,000	\$255,000
Highly Compensated Employee	\$115,000	\$115,000
401K Plan Deferral Limit	\$ 17,500	\$ 17,500
401K Catch-Up Limit	\$ 5,500	\$ 5,500
Social Security Taxable Wage Base	\$117,000	\$113,700

This information is not intended to be a substitute for specific individualized tax advice. We suggest that you discuss your specific tax issues with a qualified tax advisor.

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