



## Deferred Compensation (457) IRS Limits

Limit Type	2014	2015	2016
Under Age 50	<u>\$17,500</u>	<u>\$18,000</u>	\$18,000
Over Age 50 Catch-up*	<u>\$23,000</u>	<u>\$24,000</u>	<u>\$24,000</u>
One Time 3 year Catch-up#	<u>\$35,000</u>	<u>\$36,000</u>	<u>\$36,000</u>

\* You must be over 50 by the end of the calendar year to qualify for the additional \$6,000 catch-up.

# You must qualify for this one time 3 year catch-up, please call the retirement office for further details.