



Deferred Compensation (457) IRS Limits

| <u>Limit Type</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> |
|---------------------------|-----------------|-----------------|-----------------|
| Under Age 50 | <u>\$17,000</u> | <u>\$17,500</u> | <u>\$17,500</u> |
| Over Age 50 Catch-up* | <u>\$22,500</u> | <u>\$23,000</u> | <u>\$23,000</u> |
| One Time 3 year Catch-up# | <u>\$34,000</u> | <u>\$35,000</u> | <u>\$35,000</u> |

* You must be over 50 by the end of the calendar year to qualify for the additional \$5,500 catch-up

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