



Deferred Compensation (457) IRS Limits

<u>Limit Type</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Under Age 50	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$18,000</u>
Over Age 50 Catch-up*	<u>\$24,000</u>	<u>\$24,000</u>	<u>\$24,000</u>
One Time 3 year Catch-up#	<u>\$36,000</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. You cannot use the 3 year catch-up in the year that you retire or separate employment. Once the three year catch-up begins, if you stop or do not reach the maximum contribution, you cannot restart it years later.