

# 2014 Cost of Living Adjustments Announced

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**Insight — October 31, 2013**

The Internal Revenue Code provides for dollar limitations on benefits and contributions under qualified retirement plans. Today, the Internal Revenue Service announced the 2014 cost-of-living adjustments affecting dollar limitations for qualified retirement plans as follows:

<b>401(k), 403(b), Profit-Sharing Plans, etc.</b>			
	<b>2014</b>	<b>2013</b>	<b>2012</b>
Annual Compensation	260,000	255,000	250,000
Elective Deferrals	17,500	17,500	17,000
Catch-up Contributions	5,500	5,500	5,500
Defined Contribution Limits	52,000	51,000	50,000
ESOP Limits	1,050,000	1,035,000	1,015,000
	210,000	205,000	200,000
<b>Other</b>			
HCE Threshold	115,000	115,000	115,000
Defined Benefit Limits	210,000	205,000	200,000
Key Employee	170,000	165,000	165,000
457 Elective Deferrals	17,500	17,500	17,000
Taxable Wage Base	117,000	113,700	110,100

For a historical chart of the applicable dollar limitations since 1982, [click here](#).

For questions about the qualified plan limitations or any other benefits question, contact a member of Holland & Hart's Benefits Law Group.

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