

SPECIAL CATCH-UP WORKSHEET

TOTAL AVAILABLE FOR CATCH-UP

The member must use W-2s and account statements from 457, 401(k), and 403(b) plans in which the member has participated to calculate the amount of catch-up to which the member is entitled.

- Step 1:** Enter in column (A), beginning with 1986, the years for which the maximum amount was not deferred.
Step 2: Enter in column (B) the gross income received from public employment using W-2 forms for the year.
Step 3: Write in column (C) the amount of Employees' or Teachers' Retirement contributions deducted from that year's pay.
Step 4: Subtract (C) from (B) and enter the difference in (D).
Step 5: Enter in column (E) the **lesser** of the following amounts for each calendar year:

For 1986 - 1997	25% of Column D <i>or</i> \$7,500	For 2008	100% of Column D <i>or</i> \$15,500
For 1998 - 2000	25% of Column D <i>or</i> \$8,000	For 2009	100% of Column D <i>or</i> \$16,500
For 2001	25% of Column D <i>or</i> \$8,500	For 2010	100% of Column D <i>or</i> \$16,500
For 2002	100% of Column D <i>or</i> \$11,000	For 2011	100% of Column D <i>or</i> \$16,500
For 2003	100% of Column D <i>or</i> \$12,000	For 2012	100% of Column D <i>or</i> \$17,000
For 2004	100% of Column D <i>or</i> \$13,000	For 2013	100% of Column D <i>or</i> \$17,500
For 2005	100% of Column D <i>or</i> \$14,000	For 2014	100% of Column D <i>or</i> \$17,500
For 2006	100% of Column D <i>or</i> \$15,000	For 2015	100% of Column D <i>or</i> \$18,000
For 2007	100% of Column D <i>or</i> \$15,500		

- Step 6:** Enter in column (F) the total amount contributed to any 457, 401(k), and 403(b) plans for years **prior to 2002**. For years **after 2001**, only include contributions to **all** 457(b) plans. This information is available on the member's account statements from each plan. Do not include Employees' or Teachers' Retirement contributions in column (F).
Step 7: Subtract (F) from (E) and enter this amount in column (G).
Step 8: Repeat these steps for each year in which the maximum amount was not contributed.
Step 9: Finally, total column (G).

(A) CALENDAR YEAR	(B) ANNUAL SALARY	(C) RETIREMENT CONTRIBUTION	(D) GROSS PAY AFTER RETIREMENT CONTRIBUTION (B-C)	(E) SEE STEP 5	(F) AMOUNT ALREADY DEFERRED IN THAT YEAR	(G) REMAINING ELIGIBLE AMOUNT FOR THAT YEAR (E-F)
1986						
1987						
1988						
1989						
1990						
1991						
1992						
1993						
1994						
1995						
1996						
1997						
1998						
1999						

(A) CALENDAR YEAR	(B) ANNUAL SALARY	(C) RETIREMENT CONTRIBUTION	(D) GROSS PAY AFTER RETIREMENT CONTRIBUTION (B-C)	(E) SEE STEP 5	(F) AMOUNT ALREADY DEFERRED IN THAT YEAR	(G) REMAINING ELIGIBLE AMOUNT FOR THAT YEAR (E-F)
2000						
2001						
2002						
2003						
2004						
2005						
2006						
2007						
2008						
2009						
2010						
2011						
2012						
2013						
2014						
2015						
Total Available for Catch-Up						

SPECIAL CATCH-UP CONTRIBUTIONS

The Special Catch-Up Maximum for 2016 is \$36,000.

(1) Catch-Up Years	(2) Normal Deferral	(3) Catch-Up Deferral	(4) Total Deferral (2) + (3)