

## RSA-1- (IRC 457) Deferral Limits for 2014

IRS Announces Pension Plan Limitations for 2014

The 2014 Annual Elective Deferral (contribution) limit for employees who participate in RSA-1 is **\$17,500**.

The Catch-up contribution limit for those aged 50 and over remains unchanged at \$5,500 -- Maximum contribution not to exceed **\$23,000**.

The Three-year Catch-up Deferral Maximum is **\$35,000**.

\$17,500 (Maximum Normal Contribution)

\$23,000 (Maximum Age 50 Catch-up)

\$35,000 (Maximum Three year Catch-up)