



## Maximum Contribution Worksheet - 2015

	Traditional Before-Tax	Roth After-Tax
<b>Participant Contributions (Salary Reduction)</b>		
Base Limit - \$18,000	\$ <input type="text"/>	\$ <input type="text"/>
Church Plan Catch-up * - \$3,000	\$ <input type="text"/>	\$ <input type="text"/>
Over 50 Catch-up - \$6,000	\$ <input type="text"/>	\$ <input type="text"/>
Participant's Total	\$ <input type="text"/>	\$ <input type="text"/>
<b>Participant's GRAND Total</b> (Cannot Exceed \$27,000)		\$ <input type="text"/>

## Employer/Church Contributions

Contributions	\$ <input type="text"/>
<b>Employer's GRAND Total</b>	\$ <input type="text"/>

## Combined Contributions

<b>Participants UNDER Age 50</b> (Cannot Exceed \$53,000)	\$ <input type="text"/>
<b>Participants OVER Age 50</b> (Cannot Exceed \$59,000)	\$ <input type="text"/>

\* Church Plan catch-up is available if you have been a minister or employee for 15 years - maximum lifetime catch-up is \$15,000.

\*\* Any limit listed above is subject to your taxable compensation. Contributions may not exceed your taxable compensation - the amount that appears in Box 1 on the participant's W-2 form - thus excluding ministerial housing allowance.

\*\*\* This worksheet may be used to provide guidance to maximize contributions to the Ministers' Retirement Plan (MRP). Before you make a decision concerning your MRP contribution limits, you should contact your tax advisor, accountant, or other financial professional.