

**BearCat Capital****(888) 831-8462 (817) 596-4846 Robyn Jackson**

	2016	2015	2014
Traditional & Roth Contribution Limits			
<i>Traditional & Roth IRA Annual Contribution</i>	\$5500	\$5500	\$5500
<i>Traditional & Roth IRA Contribution—Age 50+</i>	\$6500	\$6500	\$6500
Traditional IRA Deductibility MAGI Limits			
<i>Single – Active Participant</i>	\$61k - \$71k	\$61k - \$71k	\$60k - \$70k
<i>Married – Active Participant Filing Joint</i>	\$98k - \$118k	\$98k - \$118k	\$96k - \$116k
<i>Married – Active Participant Filing Separate</i>	\$0 - \$10k	\$0 - \$10k	\$0 - \$10k
<i>Spouse of Active Participant</i>	\$184k - \$194k	\$183k - \$193k	\$181k - \$191k
SEP IRA Limits			
<i>SEP IRA Contribution Limit Sec 415(c)(1)(A)</i>	\$53k	\$53k	\$52k
<i>Compensation Cap Sec 408(k)(3)(C)</i>	\$265k	\$265k	\$260k
<i>Minimum Compensation for SEP Plan Sec 408 (k)(2)(C)</i>	\$600	\$600	\$550
SIMPLE IRA Limits			
<i>Elective Deferral to Simple IRA Plan Sec 408(p)(2)(C)</i>	\$12,500	\$12,500	\$12,000
<i>Elective Deferral to Simple IRA Plan-Age 50+ Sec 414(v)(2)(B)(ii)</i>	\$15,500	\$15,500	\$14,500
Roth IRA Contribution Limit - MAGI Phase-Out Ranges			
<i>Single Individual</i>	\$117k - \$132k	\$116k - \$131k	\$114k - \$129k
<i>Married Filing Joint</i>	\$184k - \$194k	\$183k - \$193k	\$181k - \$191k
<i>Married Filing Separate</i>	\$0 - \$10k	\$0 - \$10k	\$0 - \$10k
Roth IRA Conversion Eligibility - MAGI Requirement			
<i>Single Individual</i>	All filers are eligible regardless of MAGI		
<i>Married Filing Joint</i>			
<i>Married Filing Separate</i>			

*MAGI – modified adjusted gross income

This information was derived from IRS.gov. BearCat Capital advises all investors to consult with their accountant prior to making any investments.