

## Summary of Employee Benefit Plan Limitations – Cost-of-Living Adjustments

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
401(k) Deferral Limit	19,000	18,500	18,000	18,000	18,000	17,500	17,500	17,000	16,500	16,500	16,500	15,500
414(v) Catch-up Limit (age 50 and older, if plan permits)	6,000	6,000	6,000	6,000	6,000	5,500	5,500	5,500	5,500	5,500	5,500	5,000
Defined Contribution 415(c) Limit	56,000	55,000	54,000	53,000	53,000	52,000	51,000	50,000	49,000	49,000	49,000	46,000
Defined Benefit 415(b) Limit	225,000	220,000	215,000	210,000	210,000	210,000	205,000	200,000	195,000	195,000	195,000	185,000
401(a)(17) Annual Compensation Limit	280,000	275,000	270,000	265,000	265,000	260,000	255,000	250,000	245,000	245,000	245,000	230,000
408(p)(2)(A) SIMPLE Limit	13,000	12,500	12,500	12,500	12,500	12,000	12,000	11,500	11,500	11,500	11,500	10,500
457 Deferred Compensation Limit	19,000	18,500	18,000	18,000	18,000	17,500	17,500	17,000	16,500	16,500	16,500	15,500
414(q)(1)(B) Highly Compensated Employee (HCE) Compensation Threshold (comp. only), or after 1/1/97 w/ top paid group	125,000	120,000	120,000	120,000	120,000	115,000	115,000	115,000	110,000	110,000	110,000	105,000
FICA/OASDI Taxable Wage Base	132,900	128,400	127,200	118,500	118,500	117,000	113,700	110,100	106,800	106,800	106,800	102,000
Key Employee 416(i)(1)(A)(i)	180,000	175,000	175,000	170,000	170,000	170,000	165,000	165,000	160,000	160,000	160,000	150,000
Flexible Spending Account (FSA) Contribution Limit	2,700	2,650	2,600	2,550	2,550	2,500	2,500	N/A	N/A	N/A	N/A	N/A
Rollover (if plan permits, first year rollover from 2013 to 2014)	500	500	500	500	500	500	500					
Health Savings Account (HSA) Contribution Limit	3,500	3,450	3,400	3,350	3,350	3,300	3,250	3,100	3,050	3,050	3,000	2,900
- Single	7,000	6,900	6,750	6,750	6,650	6,550	6,450	6,250	6,150	6,150	5,950	5,800
- Family	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	900
- Catch-up (age 55 and older, if plan permits)												
HSA Annual Deductible Minimum												
-Single	1,350	1,350	1,300	1,300	1,300	1,250	1,250	1,200	1,200	1,200	1,150	1,100
- Family	2,700	2,700	2,600	2,600	2,600	2,500	2,500	2,400	2,400	2,400	2,300	2,200
HSA HDHP Out-of-Pocket Maximum												
- Single	6,750	6,650	6,550	6,550	6,450	6,350	6,250	6,050	5,950	5,950	5,800	5,600
- Family	13,500	13,300	13,100	13,100	12,900	12,700	12,500	12,100	11,900	11,900	11,600	11,200

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	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
401(k) Deferral Limit	15,500	15,000	14,000	13,000	12,000	11,000	10,500	10,500	10,000	10,000	9,500
414(v) Catch-up Limit (age 50 and older, if plan permits)	5,000	5,000	4,000	3,000	2,000	1,000	N/A	N/A	N/A	N/A	N/A
Defined Contribution 415(c) Limit	45,000	44,000	42,000	41,000	40,000	40,000	35,000	30,000	30,000	30,000	30,000
Defined Benefit 415(b) Limit	180,000	175,000	170,000	165,000	160,000	160,000	140,000	135,000	130,000	130,000	125,000
401(a)(17) Annual Compensation Limit	225,000	220,000	210,000	205,000	200,000	200,000	170,000	170,000	160,000	160,000	160,000
408(p)(2)(A) SIMPLE Limit	10,500	10,000	10,000	9,000	8,000	7,000	6,500	6,000	6,000	6,000	6,000
457 Deferred Compensation Limit	15,500	15,000	14,000	13,000	12,000	11,000	8,500	8,000	8,000	8,000	7,500
414(q)(1)(B) HCE Compensation Threshold (comp. only), or after 1/1/97 w/ top paid group)	100,000	100,000	95,000	90,000	90,000	90,000	85,000	85,000	80,000	80,000	80,000
414(q)(1)(C) HCE Compensation Threshold (top paid group)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
414(q)(1)(D) HCE Compensation Threshold (officer)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FICA/OASDI Taxable Wage Base	97,500	94,200	90,000	87,900	87,000	84,900	80,400	76,200	72,600	68,400	65,400
Key Employee 416(i)(1)(A)(i)	145,000	140,000	135,000	130,000	130,000	130,000	N/A	N/A	N/A	N/A	N/A