

COST-OF-LIVING ADJUSTMENTS TO DOLLAR LIMITS UNDER EMPLOYEE BENEFIT PLANS

ITEM	2010	2011	2012	2013	2014	2015	2016	2017
Defined Contribution – 415 limit	\$ 49,000 - or 100% of elig. comp. P	\$ 49,000 - or 100% of elig. comp. P	\$ 50,000 - or 100% of elig. comp. P	\$ 51,000 - or 100% of elig. comp. P	\$ 52,000 - or 100% of elig. comp. P	\$ 53,000 - or 100% of elig. comp. P	\$ 53,000 - or 100% of elig. comp. P	\$ 54,000 - or 100% of elig. comp. P
Defined Benefit – 415 limit	195,000	195,000	200,000	205,000	210,000	210,000	210,000	215,000
Maximum Compensation	245,000	245,000	250,000	255,000	260,000	265,000	265,000	270,000
401(k) / SARSEP / 403(b) Deferrals Catch-up Contributions – > age 50	16,500 5,500 C	16,500 5,500 C	17,000 5,500 C	17,500 5,500 C	17,500 5,500 C	18,000 6,000 C	18,000 6,000 C	18,000 6,000 C
Simple Deferrals Catch-up Contributions – > age 50	11,500 2,500 C	11,500 2,500 C	11,500 2,500 C	12,000 2,500 C	12,000 2,500 C	12,500 3,000 C	12,500 3,000 C	12,500 3,000 C
Highly Compensated Employees	110,000 L	110,000 L	115,000 L	115,000 L	115,000 L	120,000 L	120,000 L	120,000 L
Key Employee – Officer Key Employee – Owner of more than 1%	160,000 150,000 L	160,000 150,000 L	165,000 150,000 L	165,000 150,000 L	170,000 150,000 L	170,000 150,000 L	170,000 150,000 L	175,000 150,000 L
Social Security Wage Base	106,800	106,800	110,100	113,700	117,000	118,500	118,500	127,200
Employee deferrals counted as compensation for calculating maximum amount of employer contribution	Yes							
Maximum amount company can deduct for contributions to all defined contribution plans combined under the same employer.	25% for combined contributions to all defined contribution plans							

P Plan year end (if no 'P', plan year beginning)
C Calendar limit
L Look-back year