

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

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