



## 10-Year COLA Summary

2020 2019 2018 2017 2016 2015 2014 2013 2012 2011

### Qualified Plan Limits

401(k), 403(b), and SARSEP Maximum Deferral [402(g)]	\$19,500	\$19,000	\$18,500	\$18,000	\$18,000	\$18,000	\$17,500	\$17,500	\$17,000	\$16,500
457 Maximum Deferral	19,500	19,000	18,500	18,000	18,000	18,000	17,500	17,500	17,000	16,500
SIMPLE Election Maximum Deferral	13,500	13,000	12,500	12,500	12,500	12,500	12,000	12,000	11,500	11,500
Catch-up for 401(k), 403(b), SARSEP, 457	6,500	6,000	6,000	6,000	6,000	6,000	5,500	5,500	5,500	5,500
Catch-Up for SIMPLE	3,000	3,000	3,000	3,000	3,000	3,000	2,500	2,500	2,500	2,500
DB - Annual Benefit	230,000	225,000	220,000	215,000	210,000	210,000	210,000	205,000	200,000	195,000
DC - Annual Contributions	57,000	56,000	55,000	54,000	53,000	53,000	52,000	51,000	50,000	49,000

### Compensation Limits

Maximum Compensation	285,000	280,000	275,000	270,000	265,000	265,000	260,000	255,000	250,000	245,000
SEP Coverage	600	600	600	600	600	600	550	550	550	550

### Highly Compensated Employees

Employee Compensation	130,000	125,000	120,000	120,000	120,000	120,000	115,000	115,000	115,000	110,000
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### Key Employees

Officer Compensation	185,000	180,000	175,000	175,000	170,000	170,000	170,000	165,000	165,000	160,000
1% Owner	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000

### Social Security

Covered Compensation Limit	137,700	132,900	128,400	127,200	118,500	118,500	117,000	113,700	110,100	106,800
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