



## 10-Year COLA Summary

2017 2016 2015 2014 2013 2012 2011 2010 2009 2008

### Qualified Plan Limits

401(k), 403(b), and SARSEP Maximum Deferral [402(g)]	\$18,000	\$18,000	\$18,000	\$17,500	\$17,500	\$17,000	\$16,500	\$16,500	\$16,500	\$15,500
457 Maximum Deferral	18,000	18,000	18,000	17,500	17,500	17,000	16,500	16,500	16,500	15,500
SIMPLE Election Maximum Deferral	12,500	12,500	12,500	12,000	12,000	11,500	11,500	11,500	11,500	10,500
Catch-up for 401(k), 403(b), SARSEP, 457	6,000	6,000	6,000	5,500	5,500	5,500	5,500	5,500	5,500	5,000
Catch-Up for SIMPLE	3,000	3,000	3,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500
DB - Annual Benefit	215,000	210,000	210,000	210,000	205,000	200,000	195,000	195,000	195,000	185,000
DC - Annual Contributions	54,000	53,000	53,000	52,000	51,000	50,000	49,000	49,000	49,000	46,000

### Compensation Limits

Maximum Compensation	270,000	265,000	265,000	260,000	255,000	250,000	245,000	245,000	245,000	230,000
SEP Coverage	600	600	600	550	550	550	550	550	550	500

### Highly Compensated Employees

Employee Compensation	120,000	120,000	120,000	115,000	115,000	115,000	110,000	110,000	110,000	105,000
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### Key Employees

Officer Compensation	175,000	170,000	170,000	170,000	165,000	165,000	160,000	160,000	160,000	150,000
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	127,200	118,500	118,500	117,000	113,700	110,100	106,800	106,800	106,800	102,000
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