



Calendar Year	DB 415(b) (1)(A)	DC 415(c) (1)(A)	401(k) & 402(g) (1)	Over SO Catch-up Contribution	Maximum Deferral			457	Highly Compensated Definition Limits Under IRC414(q)			Annual Comp Limit 401(a)(17), 404(1), 408(k)(3)(C)	Taxable Wage Base	Excess Distribution Threshold
					403(b)	SIMPLE	SIMPLE Over SO Catch-up Contribution		(1)(B)	(1)(C)	(1)(D)			
2020	230,000	57,000	19,500	6,500	19,500	13,500	3,000	19,500	130,000	N/A	N/A	285,000	137,700	N/A
2019	225,000	56,000	19,000	6,000	19,000	13,000	3,000	19,000	125,000	N/A	N/A	280,000	132,900	N/A
2018	220,000	55,000	18,500	6,000	18,500	12,500	3,000	18,500	120,000	N/A	N/A	275,000	128,400	N/A
2017	215,000	54,000	18,000	6,000	18,000	12,500	3,000	18,000	120,000	N/A	N/A	270,000	127,200	N/A
2016	210,000	53,000	18,000	6,000	18,000	12,500	3,000	18,000	120,000	N/A	N/A	265,000	118,500	N/A
2015	210,000	53,000	18,000	6,000	18,000	12,500	3,000	18,000	120,000	N/A	N/A	265,000	118,500	N/A
2014	210,000	52,000	17,500	5,500	17,500	12,000	2,500	17,500	115,000	N/A	N/A	260,000	117,000	N/A
2013	205,000	51,000	17,500	5,500	17,500	12,000	2,500	17,500	115,000	N/A	N/A	255,000	113,700	N/A
2012	200,000	50,000	17,000	5,500	17,000	11,500	2,500	17,000	115,000	N/A	N/A	250,000	110,100	N/A
2011	195,000	49,000	16,500	5,500	16,500	11,500	2,500	16,500	110,000	N/A	N/A	245,000	106,800	N/A
2010	195,000	49,000	16,500	5,500	16,500	11,500	2,500	16,500	110,000	N/A	N/A	245,000	106,800	N/A
2009	195,000	49,000	16,500	5,500	16,500	11,500	2,500	16,500	110,000	N/A	N/A	245,000	106,800	N/A
2008	185,000	46,000	15,500	5,000	15,500	10,500	2,500	15,500	105,000	N/A	N/A	230,000	102,000	N/A
2007	180,000	45,000	15,500	5,000	15,500	10,500	2,500	15,500	100,000	N/A	N/A	225,000	97,500	N/A
2006	175,000	44,000	15,000	5,000	15,000	10,000	2,500	15,000	100,000	N/A	N/A	220,000	94,200	N/A
2005	170,000	42,000	14,000	4,000	14,000	10,000	2,000	14,000	95,000	N/A	N/A	210,000	90,000	N/A
2004	165,000	41,000	13,000	3,000	13,000	9,000	1,500	13,000	90,000	N/A	N/A	205,000	87,900	N/A
2003	160,000	40,000	12,000	2,000	12,000	8,000	1,000	12,000	90,000	N/A	N/A	200,000	87,000	N/A
2002	160,000	40,000*	11,000	1,000	11,000	7,000	500	11,000	90,000	N/A	N/A	200,000	84,900	N/A
2001	140,000	35,000	10,500	N/A	10,500	6,500	N/A	8,500	85,000	N/A	N/A	170,000	80,400	N/A
2000	135,000	30,000	10,500		10,500	6,000		8,000	85,000	N/A	N/A	170,000	76,200	N/A
1999	130,000	30,000	10,000		10,000	6,000		8,000	80,000	N/A	N/A	160,000	72,600	N/A
1998	130,000	30,000	10,000		10,000	6,000		8,000	80,000	N/A	N/A	160,000	68,400	N/A
1997	125,000	30,000	9,500		9,500	6,000		7,500	80,000	N/A	N/A	160,000	65,400	160,000
1996	120,000	30,000	9,500		9,500	N/A		7,500	100,000	66,000	60,000	150,000	62,700	155,000
1995	120,000	30,000	9,240		9,500	N/A		7,500	100,000	66,000	60,000	150,000	61,200	150,000
1994	118,800	30,000	9,240		9,500	N/A		7,500	99,000	66,000	59,400	150,000	60,600	148,500

For additional information or to have a consultant contact you, please call us at:
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