MAXIMUM BENEFIT DOLLAR LIMITS (2014-2021)

	2014	2015	2016	2017	2018	2019	2020	**2021**
MAXIMUM 401(k) DEFERRAL *(calendar year limit)*	$17,500	$18,000	$18,000	$18,000	$18,500	$19,000	$19,500	**$19,500**
MAXIMUM CATCH-UP CONTRIBUTION	$5,500	$6,000	$6,000	$6,000	$6,000	$6,000	$6,500	**$6,500**
MAXIMUM COMPENSATION FOR BENEFIT ACCRUALS (401(a)(17) Limit) *(plan year and limitation year limit)*	$260,000	$265,000	$265,000	$270,000	$275,000	$280,000	$285,000	**$290,000**
MAXIMUM ANNUAL ADDITIONS/ BENEFITS (415 LIMITS) *(limitation year limit)*								
• **Defined Contribution**	100% of comp or $52,000	100% of comp or $53,000	100% of comp or $53,000	100% of comp or $54,000	100% of comp or $55,000	100% of comp or $56,000	100% of comp or $57,000	**100% of comp or $58,000**
• **Defined Benefit**	$210,000	$210,000	$210,000	$215,000	$220,000	$225,000	$230,000	**$230,000**
HIGHLY COMPENSATED EMPLOYEE *(prior plan year threshold)*	$115,000	$120,000	$120,000	$120,000	$120,000	$125,000	$130,000	**$130,000**
IRA CONTRIBUTIONS *(The lesser of 100% of earned income or the dollar limit noted)*	$5,500	$5,500	$5,500	$5,500	$5,500	$6,000	$6,000	**$6,000**
SIMPLE DEFERRALS	$12,000	$12,500	$12,500	$12,500	$12,500	$13,000	$13,500	**$13,500**
KEY EMPLOYEE-OFFICER	$170,000	$170,000	$170,000	$175,000	$175,000	$180,000	$185,000	**$185,000**
SOCIAL SECURITY WAGE BASE	$117,000	$118,500	$118,500	$127,200	$128,400	$132,900	$137,700	**$142,800**
CATCH-UP CONTRIBUTIONS								
• **401(k), 403(b) and 457**	$5,500	$6,000	$6,000	$6,000	$6,000	$6,000	$6,500	**$6,500**
• **Simple plans**	$2,500	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	**$3,000**
• **IRA** *(The lesser of 100% of earned income or the dollar limit noted)*	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	**$1,000**