

QUALIFIED PLAN & IRA LIMITS 2011-2019

WINDES

AUDIT | TAX | ADVISORY

| Plan/IRA Limits | 2019 | 2018 | 2017 | 2015 | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|
| | | | | 2016 | 2014 | 2013 | 2012 | 2011 |
| 401(k), 403(b) and SARSEP Maximum Deferral [402(g)] | 19,000 | 18,500 | 18,000 | 18,000 | 17,500 | 17,500 | 17,000 | 16,500 |
| 457 Maximum Deferral | 19,000 | 18,500 | 18,000 | 18,000 | 17,500 | 17,500 | 17,000 | 16,500 |
| Catch-Up for 401(k), 403(b), SARSEP and 457 | 6,000 | 6,000 | 6,000 | 6,000 | 5,500 | 5,500 | 5,500 | 5,500 |
| SIMPLE Election Maximum Deferral | 13,000 | 12,500 | 12,500 | 12,500 | 12,000 | 12,000 | 11,500 | 11,500 |
| Catch-Up for SIMPLE | 3,000 | 3,000 | 3,000 | 3,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| DB - Annual Benefit | 225,000 | 220,000 | 215,000 | 210,000 | 210,000 | 205,000 | 200,000 | 195,000 |
| DC - Annual Contributions | 56,000 | 55,000 | 54,000 | 53,000 | 52,000 | 51,000 | 50,000 | 49,000 |
| IRA Limit | 6,000 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,000 | 5,000 |
| IRA Catch-Up | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |

| Compensation Limits | 2019 | 2018 | 2017 | 2015 | | | | |
|----------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | | | 2016 | 2014 | 2013 | 2012 | 2011 |
| Maximum Compensation | 280,000 | 275,000 | 270,000 | 265,000 | 260,000 | 255,000 | 250,000 | 245,000 |
| SEP Annual Compensation Floor | 600 | 600 | 600 | 600 | 550 | 550 | 550 | 550 |

| Highly Compensated Employees | 2019 | 2018 | 2017 | 2015 | | | | |
|---------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | | | 2016 | 2014 | 2013 | 2012 | 2011 |
| Prior Year Compensation | 125,000 | 120,000 | 120,000 | 120,000 | 115,000 | 115,000 | 115,000 | 110,000 |

| Key Employees | 2019 | 2018 | 2017 | 2015 | | | | |
|----------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | | | 2016 | 2014 | 2013 | 2012 | 2011 |
| Officer Compensation | 180,000 | 175,000 | 175,000 | 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 |

| Covered Compensation Limits | 2019 | 2018 | 2017 | 2015 | | | | |
|--------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| | | | | 2016 | 2014 | 2013 | 2012 | 2011 |
| Social Security | 132,900 | 128,400 | 127,200 | 118,500 | 117,000 | 113,700 | 110,100 | 106,800 |
| Medicare | no limit | no limit | no limit | no limit | no limit | no limit | no limit | no limit |