

PLAN LIMITS	2018	2017	2016
401(k)/403(b) Deferrals	\$18,500*	\$18,000	\$18,000
401(k)/403(b) Catch Up	\$6,000	\$6,000	\$6,000
SIMPLE Deferrals	\$12,500	\$12,500	\$12,500
SIMPLE Plan Catch Up	\$3,000	\$3,000	\$3,000
457 Deferrals	\$18,500	\$18,000	\$18,000
IRA	\$5,500	\$5,500	\$5,500
IRA Catch Up	\$1,000	\$1,000	\$1,000
Defined Contribution	\$55,000*	\$54,000	\$53,000
Defined Benefit	\$220,000*	\$215,000	\$210,000
Includible Compensation	\$275,000*	\$270,000	\$265,000
Tax Credit ESOP Maximum Balance	\$1,105,000*	\$1,080,000	\$1,070,000
Social Security Taxable Wage Base	\$128,400*	\$127,200	\$118,500
SEP Min. Participation Threshold	\$600	\$600	\$600
SEP Maximum Participation Threshold	\$275,000*	\$270,000	\$265,000
Key Employee	\$175,000	\$175,000	\$170,000
Highly Compensated Employee	\$120,000	\$120,000	\$120,000
Maximum Monthly Social Security	\$2,788*	\$2,687	\$2,639
HSA Individual Contribution	\$3,450*	\$3,400	\$3,350
HSA Family Contribution	\$6,850*	\$6,750	\$6,750
HDHP Minimum Individual Deductible	\$1,350*	\$1,300	\$1,300
HDHP Minimum Family Deductible	\$2,700*	\$2,600	\$2,600
Monthly Transit/Van Pooling	\$260*	\$255	\$255
Monthly Qualified Parking	\$260*	\$255	\$250
FSA Maximum Deferral	\$2,650*	\$2,600	\$2,550
FSA Dependent Care Max. Deferral	\$5,000	\$5,000	\$5,000

* Indicates a change from 2017 to 2018.