

PLAN LIMITS	2020	2019	2018
401(k)/403(b) Deferrals	\$19,500*	\$19,000	\$18,500
401(k)/403(b) Catch Up	\$6,500*	\$6,000	\$6,000
SIMPLE Deferrals	\$13,500*	\$13,000	\$12,500
SIMPLE Plan Catch Up	\$3,000	\$3,000	\$3,000
457 Deferrals	\$19,500*	\$19,000	\$18,500
IRA	\$6,000	\$6,000	\$5,500
IRA Catch Up	\$1,000	\$1,000	\$1,000
Defined Contribution	\$57,000*	\$56,000	\$55,000
Defined Benefit	\$230,000*	\$225,000	\$220,000
Includible Compensation	\$285,000*	\$280,000	\$275,000
Tax Credit ESOP Maximum Balance	\$1,150,000*	\$1,130,000	\$1,105,000
Social Security Taxable Wage Base	\$137,700*	\$132,900	\$128,400
SEP Min. Participation Threshold	\$600	\$600	\$600
SEP Maximum Participation Threshold	\$285,000*	\$280,000	\$275,000
Key Employee	\$185,000*	\$180,000	\$175,000
Highly Compensated Employee	\$130,000*	\$125,000	\$120,000
Maximum Monthly Social Security	\$3,011*	\$2,861	\$2,788
HSA Individual Contribution	\$3,550*	\$3,500	\$3,450
HSA Family Contribution	\$7,100*	\$7,000	\$6,900
HSA Catch Up Contribution (ages 55+)	\$1,000	\$1,000	\$1,000
HDHP Minimum Individual Deductible	\$1,400*	\$1,350	\$1,350
HDHP Minimum Family Deductible	\$2,800*	\$2,700	\$2,700
HDHP Out-of-Pocket Maximum - Self	\$6,900*	\$6,750	\$6,650
HDHP Out-of-Pocket Maximum - Family	\$13,800*	\$13,500	\$13,300
Monthly Transit/Van Pooling	\$270*	\$265	\$260
Monthly Qualified Parking	\$270*	\$265	\$260
FSA Medical Maximum Deferral	\$2,750*	\$2,700	\$2,650
FSA Dependent Care Max. Deferral	\$5,000	\$5,000	\$5,000

* Indicates a change from 2019 to 2020.