

PLAN LIMITS	2021	2020	2019
401(k)/403(b) Deferrals	\$19,500	\$19,500	\$19,000
401(k)/403(b) Catch Up	\$6,500	\$6,500	\$6,000
SIMPLE Deferrals	\$13,500	\$13,500	\$13,000
SIMPLE Plan Catch Up	\$3,000	\$3,000	\$3,000
457 Deferrals	\$19,500	\$19,500	\$19,000
IRA	\$6,000	\$6,000	\$6,000
IRA Catch Up	\$1,000	\$1,000	\$1,000
Defined Contribution	\$58,000*	\$57,000	\$56,000
Defined Benefit	\$230,000	\$230,000	\$225,000
Includible Compensation	\$290,000*	\$285,000	\$280,000
Tax Credit ESOP Maximum Balance	\$1,165,000*	\$1,150,000	\$1,130,000
Social Security Taxable Wage Base	\$142,800*	\$137,700	\$132,900
SEP Min. Participation Threshold	\$650*	\$600	\$600
SEP Maximum Participation Threshold	\$290,000*	\$285,000	\$280,000
Key Employee	\$185,000	\$185,000	\$180,000
Highly Compensated Employee	\$130,000	\$130,000	\$125,000
Maximum Monthly Social Security	\$3,148*	\$3,011	\$2,861
HSA Individual Contribution	\$3,600*	\$3,550	\$3,500
HSA Family Contribution	\$7,200*	\$7,100	\$7,000
HSA Catch Up Contribution (ages 55+)	\$1,000	\$1,000	\$1,000
HDHP Minimum Individual Deductible	\$1,400	\$1,400	\$1,350
HDHP Minimum Family Deductible	\$2,800	\$2,800	\$2,700
HDHP Out-of-Pocket Maximum - Self	\$7,000*	\$6,900	\$6,750
HDHP Out-of-Pocket Maximum - Family	\$14,000*	\$13,800	\$13,500
Monthly Transit/Van Pooling	\$270	\$270	\$265
Monthly Qualified Parking	\$270	\$270	\$265
FSA Medical Maximum Deferral	\$2,750	\$2,750	\$2,700
FSA Dependent Care Max. Deferral	\$10,500*	\$5,000	\$5,000

* Indicates a change from 2020 to 2021.