

| | 2019 | 2020 | 2021 |
|---------------------------------------------------|--------------------------|--------------------------|--------------------------|
| IRA CONTRIBUTION LIMIT | \$6,000 | \$6,000 | \$6,000 |
| IRA CATCH-UP CONTRIBUTIONS | \$1,000 | \$1,000 | \$1,000 |
| IRA AGI DEDUCTION PHASE-OUT STARTING AT | | | |
| JOINT RETURN | \$103,000 | \$104,000 | \$105,000 |
| SINGLE OR HEAD OF HOUSEHOLD | \$64,000 | \$65,000 | \$66,000 |
| SEP | | | |
| SEP MINIMUM COMPENSATION | \$600 | \$600 | \$650 |
| SEP MAXIMUM CONTRIBUTION | \$56,000 | \$57,000 | \$58,000 |
| SEP MAXIMUM COMPENSATION | \$280,000 | \$285,000 | \$290,000 |
| SIMPLE Plans | | | |
| SIMPLE MAXIMUM CONTRIBUTIONS | \$13,000 | \$13,500 | \$13,500 |
| CATCH-UP CONTRIBUTIONS | \$3,000 | \$3,000 | \$3,000 |
| 401(K), 403(B), PROFIT-SHARING PLANS, ETC. | | | |
| ANNUAL COMPENSATION | \$280,000 | \$285,000 | \$290,000 |
| ELECTIVE DEFERRALS | \$19,000 | \$19,500 | \$19,500 |
| CATCH-UP CONTRIBUTIONS | \$6,000 | \$6,500 | \$6,500 |
| DEFINED CONTRIBUTION LIMITS | \$56,000 | \$57,000 | \$58,000 |
| ESOP LIMITS | \$1,130,000 \$225,000 | \$1,150,000 \$230,000 | \$1,165,000 \$230,000 |
| OTHER | | | |
| HCE THRESHOLD | \$125,000 | \$130,000 | \$130,000 |
| DEFINED BENEFIT LIMITS | \$225,000 | \$230,000 | \$230,000 |
| KEY EMPLOYEE | \$180,000 | \$185,000 | \$185,000 |
| 457 ELECTIVE DEFERRALS | \$19,000 | \$19,500 | \$19,500 |
| CONTROL EMPLOYEE (board member or officer) | \$110,000 | \$115,000 | \$115,000 |
| CONTROL EMPLOYEE (compensation-based) | \$225,000 | \$230,000 | \$235,000 |
| TAXABLE WAGE BASES | \$132,900 | \$137,700 | \$142,800 |