2018 COLA Increases

Description	2018	2017	2016	2015	2014	2013	2012	2011
DB Annual Benefit	$220,000	$215,000	$210,000	$210,000	$210,000	$205,000	$200,000	$195,000
DC Annual Additions	$55,000	$54,000	$53,000	$53,000	$52,000	$51,000	$50,000	$49,000
Annual 401(k) Salary Deferrals	$18,500	$18,000	$18,000	$18,000	$17,500	$17,500	$17,000	$16,500
Annual 403(b) Salary Deferrals	$18,500	$18,000	$18,000	$18,000	$17,500	$17,500	$17,000	$16,500
SIMPLE Deferral	$12,500	$12,500	$12,500	$12,500	$12,000	$12,000	$11,500	$11,500
Age 50 catch-up contribution	$6,000	$6,000	$6,000	$6,000	$5,500	$5,500	$5,500	$5,500
SIMPLE catch-up contribution	$3,000	$3,000	$3,000	$3,000	$2,500	$2,500	$2,500	$2,500
Highly Compensated Employee	$120,000	$120,000	$120,000	$120,000	$115,000	$115,000	$115,000	$110,000
Compensation Ceiling for SEPs, benefits, and deductible contributions	$275,000	$270,000	$265,000	$265,000	$260,000	$255,000	$250,000	$245,000
SEP Eligibility	$600	$600	$600	$600	$550	$550	$550	$550
Definition of Key Employee: *Officers with annual compensation of:	$175,000	$175,000	$170,000	$170,000	$170,000	$165,000	$165,000	$160,000
Taxable Wage Base for Integration	$128,700	$127,200	$118,500	$118,500	$117,000	$113,700	$110,100	$106,800
Medicare tax	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit