

## **2022 COLA Increases**

<b>Description</b>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
DB Annual Benefit DC Annual Additions	\$245,000 \$61,000	\$230,000 \$58,000	\$230,000 \$57,000	\$225,000 \$56,000	\$220,000 \$55,000	\$215,000 \$54,000	\$210,000 \$53,000	\$210,000 \$53,000	\$210,000 \$52,000
Annual 401(k) Salary Deferrals Annual 403(b) Salary Deferrals SIMPLE Deferral	\$20,500 \$20,500	\$19,500 \$19,500 \$13,500	\$19,500 \$19,500 \$13,500	\$19,000 \$19,000 \$13,000	\$18,500 \$18,500 \$12,500	\$18,000 \$18,000 \$12,500	\$18,000 \$18,000 \$12,500	\$18,000 \$18,000 \$12,500	\$17,500 \$17,500 \$12,000
Age 50 catch-up contribution	\$6,500	\$6,500	\$6,500	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$5,500
SIMPLE catch-up contribution	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$2,500
Highly Compensated Employee	\$135,000	\$130,000	\$130,000	\$125,000	\$120,000	\$120,000	\$120,000	\$120,000	\$115,000
Compensation Ceiling for SEPs, benefits, and deductible contributions	\$305,000	\$290,000	\$285,000	\$280,000	\$275,000	\$270,000	\$265,000	\$265,000	\$260,000
SEP Eligibility	\$650	\$650	\$600	\$600	\$600	\$600	\$600	\$600	\$550
<u>Definition of Key Employee:</u> Officers with annual compensation of:	\$200,000	\$185,000	\$185,000	\$180,000	\$175,000	\$175,000	\$170,000	\$170,000	\$170,000
Taxable Wage Base for Integration	\$147,000	\$142,800	\$137,700	\$132,900	\$128,400	\$127,200	\$118,500	\$118,500	\$117,000
Medicare tax	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit