

2016 ANNUAL COST OF LIVING ADJUSTMENTS

Limitation Year	2016
Maximum Deferral	\$18,000
Catch Up Contribution	\$6,000
Individual Contribution Limit	\$53,000
Maximum Considered Compensation	\$265,000
Highly Compensated Employee Threshold	*\$120,000
Key Employee Threshold	\$170,000
Taxable Wage Base	\$118,500
Plan Employer Contribution Limit	25% of total eligible compensation

** To determine if an employee is highly compensated, you must look at the compensation they received in the prior 12 months. The threshold is to determine who will be considered a highly compensated employee for the following plan year.*