



Winter 2016 Bulletin

2017 COST-OF-LIVING ADJUSTMENTS

The following are some of the 2013-2017 inflation-adjusted amounts that affect certain employee benefit plan benefits

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
§401(k), 403(b) and 457(b) Plan Annual Deferral Limit	\$17,500	\$17,500	\$18,000	\$18,000	\$18,000
SIMPLE Plan Annual Deferral Limit	\$12,000	\$12,000	\$12,500	\$12,500	\$12,500
§401(k), 403(b) and 457(b) (Gov't) Plan Annual Catch-Up Contribution Limit	\$5,500	\$5,500	\$6,000	\$6,000	\$6,000
SIMPLE Plan Annual Catch-Up Contribution Limit	\$2,500	\$2,500	\$3,000	\$3,000	\$3,000
§401(a)(17) Retirement Plan Annual Compensation Limit	\$255,000	\$260,000	\$265,000	\$265,000	\$270,000
§415(b) Defined Benefit Annual Pension Limit	\$205,000	\$210,000	\$210,000	\$210,000	\$215,000
§415(c) Defined Contribution Annual Addition Limit	\$51,000	\$52,000	\$53,000	\$53,000	\$54,000
Highly Compensated Employee-Compensation Threshold	\$115,000	\$115,000	\$120,000	\$120,000	\$120,000
Key Employee-Compensation Threshold for Officers	\$165,000	\$170,000	\$170,000	\$170,000	\$175,000
Social Security Taxable Wage Base	\$113,700	\$117,000	\$118,500	\$118,500	\$127,200
§125 Health Flexible Spending Account Contribution Limit	\$2,500	\$2,500	\$2,550	\$2,550	\$2,600
§132(f) Transportation Monthly Benefit Limits					

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Parking	\$245	\$250	\$250	\$255	\$255
Vanpooling/Transit Passes	\$245	\$250	\$255	\$255	\$255
§223 High Deductible Health Plan Annual Limits					
Minimum Deductible					
Single	\$1,250	\$1,250	\$1,300	\$1,300	\$1,300
Family	\$2,500	\$2,500	\$2,600	\$2,600	\$2,600
Out-Of-Pocket Maximum					
Single	\$6,250	\$6,350	\$6,450	\$6,550	\$6,550
Family	\$12,500	\$12,700	\$12,900	\$13,100	\$13,100
§223 Health Savings Accounts – Annual Contribution Limits					
Single Coverage	\$3,250	\$3,300	\$3,350	\$3,350	\$3,400
Family Coverage	\$6,450	\$6,550	\$6,650	\$6,750	\$6,750
Age 55 Catch-Up (not subject to indexing)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

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