

<b>Type of Limitation</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Compensation	\$265,000	\$265,000	\$260,000	\$255,000	\$250,000
<b>Limits on Benefits and Contributions</b>					
Defined Contributions Plans	\$53,000	\$53,000	\$52,000	\$51,000	\$50,000
Defined Benefit Plans	\$210,000	\$210,000	\$210,000	\$205,000	\$200,000
401(k), 403(b) and 457 Plan Elective Deferrals	\$18,000	\$18,000	\$17,500	\$17,500	\$17,000
SIMPLE Plan Deferrals	\$12,500	\$12,500	\$12,000	\$12,000	\$11,500
IRA & Roth IRA	\$5,500	\$5,500	\$5,500	\$5,500	\$5,000
<b>Catch-Up Contribution Limits</b>					
401(k), 403(b) and 457 Plans	\$6,000	\$6,000	\$5,500	\$5,500	\$5,500
SIMPLE Plans	\$3,000	\$3,000	\$2,500	\$2,500	\$2,500
IRA & Roth IRA	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Highly Compensated EE Definition	\$120,000	\$120,000	\$115,000	\$115,000	\$115,000
<b>Key Employee Definition</b>					
Officer	\$170,000	\$170,000	\$170,000	\$165,000	\$165,000
1% Owner	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
<b>Social Security:</b>					
Taxable Wage Base	\$118,500	\$118,500	\$117,000	\$113,700	\$110,100
Social Security Tax Rate	6.20%	6.20%	6.20%	6.20%	6.20%
SEP Coverage	\$600	\$600	\$550	\$550	\$550
SEP Compensation	\$265,000	\$265,000	\$260,000	\$255,000	\$250,000