



Overview of Key 2017 Compensation & Benefit Limits

401(k) Plan Limits	2017	2016	Change
401(k) Elective Deferrals	\$18,000	\$18,000	\$0
Catch-Up Contribution Limit (Age 50 or Older)	\$6,000	\$6,000	\$0
Defined Contribution Maximum Limit, All Sources	\$54,000	\$53,000	+\$1,000
Defined Contribution Maximum Limit (if age 50 or older by year-end); maximum contribution all sources plus catch-up	\$60,000	\$59,000	+\$1,000
Annual Compensation Limit	\$270,000	\$265,000	+\$5,000
Compensation of "Highly Compensated Employees" in a Top-Heavy Plan (HCE Threshold)	\$120,000	\$120,000	\$0
Compensation of "Key Employees" in a Top-Heavy Plan	\$175,000	\$170,000	+\$5,000

Social Security & Medicare Rates & Limits	2017	2016	Change
Tax Rates			
<ul style="list-style-type: none"> Social Security Tax Rate Medicare Tax Rate (Hospital Insurance) 	6.20% 1.45%	6.20% 1.45%	0% 0%
Maximum Taxable Earnings			
<ul style="list-style-type: none"> Social Security Medicare (Hospital Insurance) 	\$127,200 No Limit	\$118,500 No Limit	+\$8,700 N/A

Health Savings Account (HSA) and High Deductible Health Plan (HDHP) Limits	2017	2016	Change
HSA Contribution Limit (Employer + Employee)			
<ul style="list-style-type: none"> Self-Only Family 	\$3,400 \$6,750	\$3,350 \$6,750	+\$50 \$0
HSA Catch-Up Contribution (Age 55 or Older)	\$1,000	\$1,000	\$0
HDHP Minimum Deductibles			
<ul style="list-style-type: none"> Self-Only Family 	\$1,300 \$2,600	\$1,300 \$2,600	\$0 \$0
HDHP Maximum Out-of-Pocket Amounts			
<ul style="list-style-type: none"> Self-Only Family 	\$6,550 \$13,100	\$6,550 \$13,100	\$0 \$0