



**SUMMIT**  
Benefit & Actuarial Services, Inc.

[www.summitbenefit.com](http://www.summitbenefit.com)

Phone: 800.929.2324 (OR) 800.972.2345 (WI)  
Fax: 541.344.9104 (OR) 414.302.9184 (WI)

	DB	DC		SIMPLE	401k/403b	SIMPLE		KEY	KEY		PBGC	SEP	
	415	415	COMP	402(g)	IRA	50+	50+	HCE	OFFICER	1% OWN	TWB	GUAR	COMP
	LIMIT	LIMIT	LIMIT	LIMIT	LIMIT	CATCH UP	CATCH UP	COMP	COMP	COMP		(MOLY)	FLOOR
1972											9,000		
1973											10,800		
1974											13,200	750	
1975	75,000	25,000									14,100	801	
1976	80,475	26,825									15,300	869	
1977	84,525	28,175									16,500	937	
1978	90,150	30,050									17,700	1,006	
1979	98,100	32,700									22,900	1,074	
1980	110,625	36,875									25,900	1,159	
1981	124,550	41,500									29,700	1,261	
1982	136,425	45,475									32,400	1,381	
1983	90,000	30,000									35,700	1,517	
1984	90,000	30,000									37,800	1,602	
1985	90,000	30,000									39,600	1,688	
1986	90,000	30,000									42,000	1,790	
1987	90,000	30,000		7,000				75,000	45,000		43,800	1,858	
1988	94,023	30,000		7,313				78,353	47,012		45,000	1,909	313
1989	98,064	30,000	200,000	7,627				81,720	49,032		48,000	2,028	327
1990	102,582	30,000	209,200	7,979				85,485	51,291		51,300	2,165	342
1991	108,963	30,000	222,220	8,475				90,803	54,481		53,400	2,250	363
1992	112,221	30,000	228,860	8,728				93,518	56,111		55,500	2,352	374
1993	115,641	30,000	235,840	8,994				96,368	57,821		57,600	2,437	385
1994	118,800	30,000	150,000	9,240				99,000	59,400		60,600	2,557	396
1995	120,000	30,000	150,000	9,240				100,000	60,000		61,200	2,574	400
1996	120,000	30,000	150,000	9,500				100,000	60,000		62,700	2,642	400
1997	125,000	30,000	160,000	9,500	6,000			80,000	62,500		65,400	2,761	400
1998	130,000	30,000	160,000	10,000	6,000			80,000	65,000		68,400	2,881	400
1999	130,000	30,000	160,000	10,000	6,000			80,000	65,000	150,000	72,600	3,051	400
2000	135,000	30,000	170,000	10,500	6,000			85,000	76,500	150,000	76,200	3,222	450
2001	140,000	35,000	170,000	10,500	6,500			85,000	70,000	150,000	80,400	3,392	450
2002	160,000	40,000	200,000	11,000	7,000	1,000	500	90,000	130,000	150,000	84,900	3,580	450
2003	160,000	40,000	200,000	12,000	8,000	2,000	1,000	90,000	130,000	150,000	87,000	3,665	450
2004	165,000	41,000	205,000	13,000	9,000	3,000	1,500	90,000	130,000	150,000	87,900	3,699	450
2005	170,000	42,000	210,000	14,000	10,000	4,000	2,000	95,000	135,000	150,000	90,000	3,801	450
2006	175,000	44,000	220,000	15,000	10,000	5,000	2,500	100,000	140,000	150,000	94,200	3,972	450
2007	180,000	45,000	225,000	15,500	10,500	5,000	2,500	100,000	145,000	150,000	97,500	4,125	500
2008	185,000	46,000	230,000	15,500	10,500	5,000	2,500	105,000	150,000	150,000	102,000	4,313	500
2009	195,000	49,000	245,000	16,500	11,500	5,500	2,500	110,000	160,000	150,000	106,800	4,500	550
2010	195,000	49,000	245,000	16,500	11,500	5,500	2,500	110,000	160,000	150,000	106,800	4,500	550
2011	195,000	49,000	245,000	16,500	11,500	5,500	2,500	110,000	160,000	150,000	106,800	4,500	550
2012	200,000	50,000	250,000	17,000	11,500	5,500	2,500	115,000	165,000	150,000	110,100	4,653	550
2013	205,000	51,000	255,000	17,500	12,000	5,500	2,500	115,000	165,000	150,000	113,700	4,790	550
2014	210,000	52,000	260,000	17,500	12,000	5,500	2,500	115,000	170,000	150,000	117,000	4,943	550
2015	210,000	53,000	265,000	18,000	12,500	6,000	3,000	120,000	170,000	150,000	118,500	5,011	600
2016	210,000	53,000	265,000	18,000	12,500	6,000	3,000	120,000	170,000	150,000	118,500	5,011	600
2017	215,000	54,000	270,000	18,000	12,500	6,000	3,000	120,000	175,000	150,000	127,200	5,369	600
2018	220,000	55,000	275,000	18,500	12,500	6,000	3,000	120,000	175,000	150,000	128,700	5,420	600
2019	225,000	56,000	280,000	19,000	13,000	6,000	3,000	125,000	180,000	150,000	132,900	5,608	600