HUSCH BLACKWELL

Cost of Living Adjustments

Key Benefit Plan Limits	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Maximum Compensation	$280,000	$275,000	$270,000	$265,000	$265,000	$260,000	$255,000	$250,000	$245,000	$245,000	$245,000	$230,000	$225,000	$220,000	$210,000
Voluntary Elective Deferral (Pre-Tax or Roth)	$19,000	$18,500	$18,000	$18,000	$18,000	$17,500	$17,500	$17,000	$16,500	$16,500	$16,500	$15,500	$15,500	$15,000	$14,000
Age 50 Catch-up	$6,000	$6,000	$6,000	$6,000	$6,000	$5,500	$6,500	$5,500	$5,500	$5,500	$5,500	$5,000	$5,000	$5,000	$4,000
HCE Threshold	$125,000	$120,000	$120,000	$120,000	$120,000	$115,000	$115,000	$115,000	$110,000	$110,000	$110,000	$105,000	$100,000	$100,000	$95,000
Defined Benefit Annual Pension Limit	$225,000	$220,000	$215,000	$210,000	$210,000	$210,000	$205,000	$200,000	$195,000	$195,000	$195,000	$185,000	$180,000	$175,000	$170,000
Defined Contribution Annual Contribution Limit	$56,000	$55,000	$54,000	$53,000	$53,000	$52,000	$52,000	$50,000	$49,000	$49,000	$49,000	$46,000	$45,000	$44,000	$42,000
Top Heavy Key Employee Comp Limit	$180,000	$175,000	$175,000	$170,000	$170,000	$170,000	$165,000	$165,000	$160,000	$160,000	$160,000	$150,000	$145,000	$140,000	$135,000
Social Security Taxable Wage Base	$132,900	$128,400	$127,500	$118,500	$118,500	$117,000	$113,700	$110,100	$106,800	$106,800	$106,800	$102,000	$97,500	$94,200	$90,000
Health Savings Account Limit (individual/family)	$3,500/ $7,000	$3,450/ $6,900	$3,400/ $6,750	$3,350/ $6,750	$3,350/ $6,650	$3,300/ $6,550	$3,250/ $6,450	$3,100/ $6,250	$3,050/ $6,150	$3,050/ $6,150	$3,000/ $5,950	$2,900/ $5,800	$2,850/ $5,650	$2,750/ $5,450	$2,650/ $5,250
Health Flexible Spending Account Limit	$2,700	$2,650	$2,600	$2,550	$2,550	$2,500	$2,500	$2,500	$2,500	n/a	n/a	n/a	n/a	n/a	n/a
Dependent Care Assistance Program	$5000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000