

## ALERT: 2018 Cost-of-Living Adjustments

The following are some of the 2014-2018 inflation-adjusted amounts that affect certain employee benefit plan benefits.

|  | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u>      |
|--|-------------|-------------|-------------|-------------|------------------|
| §401(k), 403(b) and 457(b) Plan Annual Deferral Limit                      | \$17,500    | \$18,000    | \$18,000    | \$18,000    | <b>\$18,500</b>  |
| SIMPLE Plan Annual Deferral Limit  | \$12,000    | \$12,500    | \$12,500    | \$12,500    | <b>\$12,500</b>  |
| §401(k), 403(b) and 457(b) (Gov't) Plan Annual Catch-Up Contribution Limit | \$5,500     | \$6,000     | \$6,000     | \$6,000     | <b>\$6,000</b>   |
| SIMPLE Plan Annual Catch-Up Contribution Limit                             | \$2,500     | \$3,000     | \$3,000     | \$3,000     | <b>\$3,000</b>   |
| §401(a)(17) Retirement Plan Annual Compensation Limit                      | \$260,000   | \$265,000   | \$265,000   | \$270,000   | <b>\$275,000</b> |
| §415(b) Defined Benefit Annual Pension Limit                               | \$210,000   | \$210,000   | \$210,000   | \$215,000   | <b>\$220,000</b> |
| §415(c) Defined Contribution Annual Addition Limit                         | \$52,000    | \$53,000    | \$53,000    | \$54,000    | <b>\$55,000</b>  |
| Highly Compensated Employee-Compensation Threshold                         | \$115,000   | \$120,000   | \$120,000   | \$120,000   | <b>\$120,000</b> |
| Key Employee-Compensation Threshold for Officers                           | \$170,000   | \$170,000   | \$170,000   | \$175,000   | <b>\$175,000</b> |
| Social Security Taxable Wage Base  | \$117,000   | \$118,500   | \$118,500   | \$127,200   | <b>\$128,700</b> |
| §125 Health Flexible Spending Account Contribution Limit                   | \$2,500     | \$2,550     | \$2,550     | \$2,600     | <b>\$2,650</b>   |
| §132(f) Transportation Monthly Benefit Limits                              |             |             |             |             |                  |
| Parking  | \$250       | \$250       | \$255       | \$255       | <b>\$260</b>     |
| Vanpooling/Transit Passes  | \$250       | \$255       | \$255       | \$255       | <b>\$260</b>     |

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

**For more information, please contact Steve Brunn at (612) 977-8453 or [sbrunn@briggs.com](mailto:sbrunn@briggs.com).**