



*Building a better future, together.*

<b>2016 COLA LIMITS</b>			
<b>Code Section</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
<b>401(k), 403(b), Profit-Sharing Plans, etc.</b>			
Annual Compensation - 401(a)(17)/404(I)	265,000	265,000	260,000
Elective Deferrals - 402(g)(1)	18,000	18,000	17,500
Catch-up Contributions - 414(v)(2)(B)(i)	6,000	6,000	5,500
Defined Contribution Limit - 415(c)(1)(A)	53,000	53,000	52,000
<b>Other</b>			
HCE Threshold - 414(q)(1)(B)	120,000	120,000	115,000
Defined Benefit Limit - 415(b)(1)(A)	210,000	210,000	210,000
Key Employee Officer Compensation - 416(i)(1)(A)	170,000	170,000	170,000
Key Employee - 1% Ownership - 416(i)(1)(A)	150,000	150,000	150,000
457 Elective Deferrals - 457(e)(15)	18,000	18,000	17,500
Control Employee - 1.61-21(f)(5)(i)	105,000	105,000	100,000
Control Employee - 1.61-21(f)(5)(iii)	215,000	215,000	205,000
Taxable Wage Base	118,500	118,500	117,000

800-545-6741 \* 256-878-4110

P.O. Box 1789 \* 302 East Main Street \* Albertville, AL 35950