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| --- | --- |
| Defined Benefit Plans | $210,000 |
| Defined Contribution Plans | $53,000 or 100% of pay |
| Elective Deferral Limit for 401(k) Plans, SAR-SEPs, and TSAs | $18,000 |
| Catch-up for 401(k) Plans, SAR-SEPs, and TSAs | $6,000 |
| Elective Deferral Limit for SIMPLE IRAs and SIMPLE 401(k) Plans | $12,500 |
| Catch-up for SIMPLE IRAs and SIMPLE 401(k) Plans | $3,000 |
| Elective Deferral Limit for 457 Plans | $18,000 |
| Minimum Compensation Amount for SEPs | $600 |
| Maximum Compensation Amount for VEBAs, SEPs, TSAs, Qualified Plans | $265,000 |
| Highly Compensated Employee Definition Limit | $120,000 |
| ESOP Payout Limits | $210,000 |
| $1,070,000 |
| Contribution Limit for Traditional & Roth IRAs | $5,500 |
| Catch-up for Traditional & Roth IRAs | $1,000 |
| Traditional IRA Deductible Contributions Phaseout - MAGI | |
| Joint Return (Active Participant Spouse) | $98,000-$118,000 |
| Joint Return (Non Active Participant Spouse) | $183,000-$193,000 |
| Single/Head of Household | $61,000-$71,000 |
| Roth IRA Contributions Phaseout - MAGI | |
| Joint Return | $183,000-$193,000 |
| Single/Head of Household | $116,000-$131,000 |
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| **Eligible Long-Term Care Premiums** | |
| Attained Age in Year | Limitation on Premiums |
| 40 or Less | $380 |
| 41 to 50 | $710 |
| 51 to 60 | $1,430 |
| 61 to 70 | $3,800 |
| More than 70 | $4,750 |
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| **Periodic Payments under Qualified Long-Term Care Insurance**  **or Certain Life Insurance Contracts** | |
| Per Diem Limitation | $330 |
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| **Health Savings Accounts** | | | |
| Coverage | Minimum Deductible | Maximum  Deductible | Out-of-Pocket  Maximum |
| Self-only | $1,300 | $3,350 | $6,450 |
| Family | $2,600 | $6,650 | $12,900 |
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| **Medical Savings Accounts** | | | |
| Coverage | Minimum Deductible | Maximum Deductible | Out-of-Pocket  Maximum |
| Self-only | $2,200 | $3,300 | $4,450 |
| Family | $4,450 | $6,650 | $8,150 |
|  |  |  |  |