

2021 Employee Benefit Plan Limits

Defined Contribution Plan Limits

	2021	2020	2019
401(k), 403(b) and 457(b) deferral limits	\$19,500.00	\$19,500.00	\$19,000.00
Age 50 catchup contributions	\$6,500.00	\$6,500.00	\$6,000.00
Highly Compensated Employee Threshold (HCE Threshold)	\$130,000.00	\$130,000.00	\$125,000.00
Maximum Eligible Compensation	\$290,000.00	\$285,000.00	\$280,000.00
Social Security Taxable Wage Base	\$142,800.00	\$137,700.00	\$132,900.00
Key Employee Salary Threshold for Officers	\$185,000.00	\$185,000.00	\$180,000.00
DB Plan Dollar Limit	\$230,000.00	\$230,000.00	\$225,000.00
DC Plan Dollar Limit	\$58,000.00	\$57,000.00	\$56,000.00

Professional Benefit Services, Inc.

Consumer Driven Health Plan Limits

	2021	2020	2019
HSA Contribution Limit (Employer + Employee)			
-Individual	\$3,600.00	\$3,550.00	\$3,500.00
-Family	\$7,200.00	\$7,100.00	\$7,000.00
HSA Catch-up	\$1,000.00	\$1,000.00	\$1,000.00
Health FSA Deferral Limit	\$2,750.00	\$2,750.00	\$2,700.00
Health FSA Maximum Rollover	\$550.00	\$550.00	\$500.00
QSEHRA			
-Individual	\$5,300.00	\$5,250.00	\$5,150.00
-Family	\$10,700.00	\$10,600.00	\$10,450.00