

**Dana Consulting Group, Ltd.
Jennings Law Firm, Ltd.**

RETIREMENT PLAN LIMITS

	2019	2018	2017	2016	2015	2014
Defined Benefit Plan						
Maximum Annual Pension	225,000	220,000	215,000	210,000	210,000	210,000
<i>* Dollar limit applies to plan years ENDING in this year</i>						
Defined Contribution Plan						
Maximum Annual Addition	56,000	55,000	54,000	53,000	53,000	52,000
<i>* Dollar limit applies to plan years ENDING in this year</i>						
401k Maximum Deferral	19,000	18,500	18,000	18,000	18,000	17,500
401k Catch-up Contribution (if age 50 or older)	6,000	6,000	6,000	6,000	6,000	5,500
Maximum Compensation	280,000	275,000	270,000	265,000	265,000	260,000
Highly Compensated Employees						
Any employee OR top 20% of employees with pay over:	120,000 in year 2018	120,000 in year 2017	120,000 in year 2016	120,000 in year 2015	115,000 in year 2014	115,000 in year 2013
Key Employee (Top Heavy Plan)						
Any officer with pay over:	180,000	175,000	175,000	170,000	170,000	170,000
Permitted Disparity (Integration)						
Rate	5.70%	5.70%	5.70%	5.70%	5.70%	5.70%
Wage Base	132,900	128,400	127,200	118,500	118,500	117,000
Social Security/Medicare						
Social Security Rate	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Social Security Wage Base	132,900	128,400	127,200	118,500	118,500	117,000
Medicare Rate	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Medicare Wage Base	N/A	N/A	N/A	N/A	N/A	N/A