

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

RETIREMENT PLAN LIMITS

	2020	2019	2018	2017	2016	2015
Defined Benefit Plan						
Maximum Annual Pension	230,000	225,000	220,000	215,000	210,000	210,000
<i>* Dollar limit applies to plan years ENDING in this year</i>						
Defined Contribution Plan						
Maximum Annual Addition	57,000	56,000	55,000	54,000	53,000	53,000
<i>* Dollar limit applies to plan years ENDING in this year</i>						
401k Maximum Deferral	19,500	19,000	18,500	18,000	18,000	18,000
401k Catch-up Contribution (if age 50 or older)	6,500	6,000	6,000	6,000	6,000	6,000
Maximum Compensation	285,000	280,000	275,000	270,000	265,000	265,000
Highly Compensated Employees						
Any employee OR top 20% of employees with pay over:	125,000 in year 2019	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
Key Employee (Top Heavy Plan)						
Any officer with pay over:	185,000	180,000	175,000	175,000	170,000	170,000
Permitted Disparity (Integration)						
Rate	5.70%	5.70%	5.70%	5.70%	5.70%	5.70%
Wage Base	137,700	132,900	128,400	127,200	118,500	118,500
Social Security/Medicare						
Social Security Rate	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Social Security Wage Base	137,700	132,900	128,400	127,200	118,500	118,500
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