

## 2016 Employee Benefits Plan Limits

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The IRS has announced the retirement plan limits for 2016. As you can see from the chart below, there are no changes from the limits set in 2015.

### Code Section

401(a)(17)/404(l) – Annual Compensation  
402(g)(1) – Elective Deferrals  
408(k)(2)(C) – SEP Minimum Compensation  
408(k)(3)(C) – SEP Maximum Compensation  
408(p)(2)(E) – SIMPLE Maximum Contributions  
409(o)(1)(C) – ESOP Maximum Account Balance  
409(o)(1)(C) – ESOP Maximum Dollar Amount  
414(q)(1)(B) – Highly Compensated Employee Threshold  
414(v)(2)(B)(i) – Catch-up Contribution  
414(v)(2)(B)(ii) – Catch-up Contribution – SIMPLE 401(k) Plans  
415(b)(1)(A) – Defined Benefit Annual Benefit Limit  
415(c)(1)(A) – Defined Contribution Annual Addition Limit  
416(i)(1)(A)(i) – Key Employee Dollar Limit  
457(e)(15) – 457(b) Salary Deferral Limit

The limits for Health Savings Accounts and High Deductible Health Plans, listed below, were announced earlier in the year.

### Code Section

223(c) – HDHP Minimum Annual Deductible – Self-Only  
223(c) – HDHP Minimum Annual Deductible – Family  
223(c) – HDHP Out-of-Pocket Maximum – Self-Only  
223(c) – HDHP Out-of-Pocket Maximum – Family  
223(b) – HSA Maximum Contribution Limit – Self-Only  
223(b) – HSA Maximum Contribution Limit – Family  
223(b) – HSA Catch-Up Contribution Limit

If you have any questions regarding any of these limits, please contact Jo-Anne Mineweaser at (412) 594-3920 or [jmineweaser@tuckerlaw.com](mailto:jmineweaser@tuckerlaw.com)

