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Pension Consultants, Plan Administrators and Actuaries

ANNUAL LIMITS REFERENCE GUIDE

	2018	2017	2016	2015	2014	2013
Plan Limits						
401(K), 403(b) and 457(b) maximum deferral	$18,500	$18,000	$18,000	$18,000	$17,500	$17,500
Catch-Up for 401(K), 403(b), and 457	$6,000	$6,000	$6,000	$6,000	$5,500	$5,500
Defined Benefit - annual benefit	$220,000	$215,000	$210,000	$210,000	$210,000	$205,000
Defined Contribution - annual contributions	$55,000	$54,000	$53,000	$53,000	$52,000	$51,000
Compensation Limits- Maximum compensation	$275,000	$270,000	$265,000	$265,000	$260,000	$255,000
Highly Compensated employee compensation	$120,000	$120,000	$120,000	$120,000	$115,000	$115,000
Key Employee Officer compensation	$175,000	$175,000	$170,000	$170,000	$170,000	$165,000
Social Security Taxable Wage Base	$128,700	$127,200	$118,500	$118,500	$117,000	$113,700
SIMPLE election maximum deferral	$12,500	$12,500	$12,500	$12,500	$12,000	$12,000
Catch-Up for SIMPLE	$3,000	$3,000	$3,000	$3,000	$2,500	$2,500
IRA limit	$5,500	$5,500	$5,500	$5,500	$5,500	$5,500
IRA catch-up	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000