

RETIREMENT PLAN DOLLAR AND PERCENTAGE LIMITS

		2017	2018	2019
Annual compensation for plan purposes (for plan years beginning in calendar year) 401(a)(17)	Indexed in \$5,000 increments	\$270,000	\$275,000	\$280,000
Defined benefit plan, basic limit (for limitation years ending in calendar year) 415(b)	Indexed in \$5,000 increments	\$215,000	\$220,000	\$225,000
Defined contribution plan, basic limit (for limitation years ending in calendar year) 415(c)	Indexed in \$1,000 increments	\$54,000	\$55,000	\$56,000
401(k) / 403(b) plan, elective deferrals (for taxable years beginning in calendar year) 402(g)	Indexed in \$500 increments	\$18,000	\$18,500	\$19,000
457 plan, elective deferrals (for taxable years beginning in calendar year)	Indexed in \$500 increments	\$18,000	\$18,500	\$19,000
401(k) / 403(b) / 457, catch-up deferrals (for taxable years beginning in calendar year) (Age 50+) 414(v)	Indexed in \$500 increments	\$6,000	\$6,000	\$6,000
SIMPLE plan, elective deferrals (for calendar years) 408(p)	Indexed in \$500 increments	\$12,500	\$12,500	\$13,000
SIMPLE plan, catch-up deferrals (for taxable years beginning in calendar year) (Age 50+) 408(p)	Indexed in \$500 increments	\$3,000	\$3,000	\$3,000
Defined contribution plan §415 percentage of compensation contribution limit 415(c)	100% of compensation			
Profit sharing plan §404 percentage of compensation deduction limit	25% of compensation			
Elective deferrals	Do not count against §404 deduction limits			
SEP contribution / deduction limit 408(k)	25% of compensation			
IRA contribution limit 408(a)		\$5,500	\$5,500	\$6,000
IRA catch-up contribution (Age 50+)		\$1,000	\$1,000	\$1,000
Highly Compensated Employee 414(q)		\$120,000	\$120,000	\$125,000
Key Employee Officer 416(i)(1)(A)		\$175,000	\$175,000	\$180,000
FICA Covered Compensation		\$127,200	\$128,400	\$132,900
PBGC Maximum Monthly Insured Benefit (Age 65)		\$5,369	\$5,420	\$5,607