

2013-2017 Retirement Plan Limits

| | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|-----------|-----------|-----------|-----------|-----------|
| Elective Deferral Limit (401(k), 403(b), Roth 401(k), SARSEP) | \$18,000 | \$18,000 | \$18,000 | \$17,500 | \$17,500 |
| Catch-Up Contribution Limit | \$6,000 | \$6,000 | \$6,000 | \$5,500 | \$5,500 |
| Annual Defined Benefit Limit | \$215,000 | \$210,000 | \$210,000 | \$210,000 | \$205,000 |
| Annual DC Contribution Limit | \$54,000 | \$53,000 | \$53,000 | \$52,000 | \$51,000 |
| Annual Compensation Limit | \$270,000 | \$265,000 | \$265,000 | \$260,000 | \$255,000 |
| 457 Deferral Limit | \$18,000 | \$18,000 | \$18,000 | \$17,500 | \$17,500 |
| Highly Compensated Dollar Threshold | \$120,000 | \$120,000 | \$120,000 | \$115,000 | \$115,000 |
| SIMPLE Contribution Limit | \$12,500 | \$12,500 | \$12,500 | \$12,000 | \$12,000 |
| SIMPLE Catch-Up Contributions | \$3,000 | \$3,000 | \$3,000 | \$2,500 | \$2,500 |
| SEP Coverage Minimum Comp. | \$600 | \$600 | \$600 | \$550 | \$550 |
| SEP Compensation Limit | \$270,000 | \$265,000 | \$265,000 | \$260,000 | \$255,000 |
| Social Security Taxable Wage Base | \$127,200 | \$118,500 | \$118,500 | \$117,000 | \$113,700 |
| Top-Heavy Key Employee Comp. | \$175,000 | \$170,000 | \$170,000 | \$170,000 | \$165,000 |
| Traditional or Roth IRA Contribution Limit | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$5,500 |
| Traditional or Roth IRA Catch Up Contribution | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |