



Retirement Plan Limitations 2010-2017

	2017	2016	2015	2014	2013	2012	2011	2010
Elective Deferral Limit (401(k), 403(b), Roth 401(k), SARSEP)	\$18,000	\$18,000	\$18,000	\$17,500	\$17,500	\$17,000	\$16,500	\$16,500
Catch-Up Contribution Limit	\$6,000	\$6,000	\$6,000	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
Annual Defined Benefit Limit	\$215,000	\$210,000	\$210,000	\$210,000	\$205,000	\$200,000	\$195,000	\$195,000
Annual DC Contribution Limit	\$54,000	\$53,000	\$53,000	\$52,000	\$51,000	\$50,000	\$49,000	\$49,000
Annual Compensation Limit	\$270,000	\$265,000	\$265,000	\$260,000	\$255,000	\$250,000	\$245,000	\$245,000
457 Deferral Limit	\$18,000	\$18,000	\$18,000	\$17,500	\$17,500	\$17,000	\$16,500	\$16,500
Highly Compensated Dollar Threshold	\$120,000	\$120,000	\$120,000	\$115,000	\$115,000	\$115,000	\$110,000	\$110,000
SIMPLE Contribution Limit	\$12,500	\$12,500	\$12,500	\$12,000	\$12,000	\$11,500	\$11,500	\$11,500
SIMPLE Catch-Up Contributions	\$3,000	\$3,000	\$3,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
SEP Coverage Minimum Comp.	\$600	\$600	\$600	\$550	\$550	\$550	\$550	\$550
SEP Compensation Limit	\$270,000	\$265,000	\$265,000	\$260,000	\$255,000	\$250,000	\$245,000	\$245,000
Social Security Taxable Wage Base	\$127,200	\$118,500	\$118,500	\$117,000	\$113,700	\$110,100	\$106,800	\$106,800
Top-Heavy Key Employee Comp.	\$175,000	\$170,000	\$170,000	\$170,000	\$165,000	\$165,000	\$160,000	\$160,000
Traditional or Roth IRA Contribution Limit	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,000	\$5,000	\$5,000
Traditional or Roth IRA Catch Up Contribution	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

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