

CURRENT STATUTORY QUALIFIED PLAN LIMITS

	Plan years beginning in:				
	<u>2018</u>	<u>2017</u>	<u>2015 & 2016</u>	<u>2014</u>	<u>2013</u>
Basic compensation limit	\$275,000.00	\$270,000.00	\$265,000.00	\$260,000.00	\$255,000.00
Social Security Taxable Wage Base	\$128,700.00	\$127,200.00	\$118,500.00	\$117,000.00	\$113,700.00
Personal annual addition limit -- DC plans*	\$55,000.00	\$54,000.00	\$53,000.00	\$52,000.00	\$51,000.00
Personal annual addition limit -- DB plans	\$220,000.00	\$215,000.00	\$210,000.00	\$210,000.00	\$205,000.00
401(k)/403(b)/457(b) personal salary deferral limit (excluding catch-up)*	\$18,500.00	\$18,000.00	\$18,000.00	\$17,500.00	\$17,500.00
Catch-up salary deferral limit (age 50 & older)	\$6,000.00	\$6,000.00	\$6,000.00	\$5,500.00	\$5,500.00
SIMPLE plan personal salary deferral limit*	\$12,500.00	\$12,500.00	\$12,500.00	\$12,000.00	\$12,000.00
SIMPLE plan catch-up salary deferral limit (age 50 & older)	\$3,000.00	\$3,000.00	\$3,000.00	\$2,500.00	\$2,500.00
"Highly Compensated Employee" compensation threshold	\$120,000.00	\$120,000.00	\$120,000.00	\$115,000.00	\$115,000.00
Officer compensation threshold for "Key Employee" determination	\$175,000.00	\$175,000.00	\$170,000.00	\$170,000.00	\$165,000.00
IRA contribution limit, individual (traditional or Roth)	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00
IRA contribution limit, married filing jointly (traditional or Roth)	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00
IRA catch-up limit (age 50 & older)	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00

* -- These limits are the lesser of the statutory amounts indicated or 100% of the employee's compensation