MAXIMUM BENEFIT DOLLAR LIMITS (2011-2018)

	2011	2012	2013	2014	2015	2016	2017	**2018**
MAXIMUM 401(k) DEFERRAL *(calendar year limit)*	$16,500	$17,000	$17,500	$17,500	$18,000	$18,000	$18,000	**$18,500**
MAXIMUM CATCH-UP CONTRIBUTION	$5,500	5,500	5,500	$5,500	$6,000	$6,000	$6,000	**$6,000**
MAXIMUM COMPENSATION FOR BENEFIT ACCRUALS (401(a)(17) Limit) *(plan year and limitation year limit)*	$245,000	$250,000	$255,000	$260,000	$265,000	$265,000	$270,000	**$275,000**
MAXIMUM ANNUAL ADDITIONS/ BENEFITS (415 LIMITS) *(limitation year limit)*								
• **Defined Contribution**	100% of comp or $ 49,000	100% of comp or $50,000	100% of comp or $51,000	100% of comp or $52,000	100% of comp or $53,000	100% of comp or $53,000	100% of comp or $54,000	**100% of comp or $55,000**
• **Defined Benefit**	$195,000	$200,000	$205,000	$210,000	$210,000	$210,000	$215,000	**$220,000**
HIGHLY COMPENSATED EMPLOYEE *(prior plan year threshold)*	$110,000	$115,000	$115,000	$115,000	$120,000	$120,000	$120,000	**$120,000**
IRA CONTRIBUTIONS *(The lesser of 100% of earned income or the dollar limit noted)*	$5,000	$5,000	$5,500	$5,500	$5,500	$5,500	$5,500	**$5,500**
SIMPLE DEFERRALS	$11,500	$11,500	$12,000	$12,000	$12,500	$12,500	$12,500	**$12,500**
KEY EMPLOYEE-OFFICER	$160,000	$165,000	$165,000	$170,000	$170,000	$170,000	$175,000	**$175,000**
SOCIAL SECURITY WAGE BASE	$106,800	$110,100	$113,700	$117,000	$118,500	$118,500	$127,200	**$128,700**
CATCH-UP CONTRIBUTIONS								
• **401(k), 403(b) and 457**	$5,500	$5,500	$5,500	$5,500	$6,000	$6,000	$6,000	**$6,000**
• **Simple plans**	$2,500	$2,500	$2,500	$2,500	$3,000	$3,000	$3,000	**$3,000**
• **IRA** *(The lesser of 100% of earned income or the dollar limit noted)*	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	**$1,000**