

Instant Insights

Empower Retirement Legislative and Regulatory Affairs

Selected benefit and contribution dollar limits 2018–2013

LIMITATION CODE SECTION	2018	2017	2016	2015	2014	2013
Elective Deferrals §401(k)/403(b), §402(g)(1)	18,500	18,000	18,000	18,000	17,500	17,500
Elective Deferrals §457(b) Plan	18,500	18,000	18,000	18,000	17,500	17,500
Special Catch-Up §457(e)(15), 457(b)(3)	37,000	36,000	36,000	36,000	35,000	35,000
Age 50+ Catch-Up §414(v)(2)(B)(i)	6,000	6,000	6,000	6,000	5,500	5,500
Defined Contribution Plans §415(c)(1)(A)	55,000	54,000	53,000	53,000	52,000	51,000
Defined Benefit Plan Limit §415(b)(1)(A)	220,000	215,000	210,000	210,000	210,000	205,000
Annual Compensation Limit §401(a)(17)	275,000	270,000	265,000	265,000	260,000	255,000
Highly Compensated Employee §414(q)(1)(B)	120,000	120,000	120,000	120,000	115,000	115,000
SIMPLE Maximum Contribution §408(p)(2)(E)	12,500	12,500	12,500	12,500	12,000	12,000
Age 50+ SIMPLE Catch-Up §414(v)(2)(B)(ii)	3,000	3,000	3,000	3,000	2,500	2,500
Key Employees §416(i)(1)(A)(i)	175,000	175,000	170,000	170,000	170,000	165,000
IRA/Roth Contribution Limit, §219(b)(5)(A)	5,500	5,500	5,500	5,500	5,500	5,500
IRA/Roth Catch-Up Limit §219(b)(5)(B)	1,000	1,000	1,000	1,000	1,000	1,000
Savers' Tax Credit AGI Limits						
Married Filing Jointly	63,000	62,000	61,500	61,000	60,000	59,000
Heads of Households	47,250	46,500	46,125	45,750	45,000	44,250
Married Separate/Single	31,500	31,000	30,750	30,500	30,000	29,500
Social Security Wage Base	128,500	127,200	118,500	118,500	117,000	113,700

Source: Internal Revenue Service Notice 2017-64 10/19/2017

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