



Annual Pension Limits: 2017 - 2018

Annual Limit	2017	2018
Compensation Limit for Qualified Plans	\$270,000	\$275,000
Defined Contribution Limit for 401(k) & 403(b)	\$54,000	\$55,000
Defined Benefit Dollar Limit	\$215,000	\$220,000
Deferral Limit for 401(k), 403(b), & 457	\$18,000	\$18,500
Catch-Up Contribution Limit for 401(k), 403(b), & 457	\$6,000	\$6,000
Threshold for Highly Compensated Employees	\$120,000	\$120,000
Key Employees: Threshold for Officers	\$175,000	\$175,000
Social Security Taxable Wage Base	\$127,200	\$128,700
IRA Contribution Limit	\$5,500	\$5,500
IRA Catch-Up Contribution Limit	\$1,000	\$1,000