

Table of Limits and Thresholds

	2018	2017	2016
COMPENSATION LIMIT (Plan year BEGIN):	\$275,000	\$270,000	\$265,000
DEFINED BENEFIT LIMIT AT AGE 62-65 (limitation year END):	\$220,000	\$215,000	\$210,000
Annual Limit			
DEFINED CONTRIBUTION ANNUAL ADDITION LIMIT (limitation year END):	\$55,000	\$54,000	\$53,000
401(k), 403(b) & 457 GOV'T PLAN DEFERRAL LIMIT (calendar year):	\$18,500	\$18,000	\$18,000
401(k), 403(b) & 457 "CATCH UP" DEFERRAL LIMIT (calendar, plan or limitation year)	\$6,000	\$6,000	\$6,000
H.C.E. COMPENSATION THRESHOLD (plan year BEGIN):	For determining HCEs in 2018, EEs who earn more than \$120,000 in 2017	For determining HCEs in 2017, EEs who earn more than \$120,000 in 2016	For determining HCEs in 2016, EEs who earn more than \$120,000 in 2015
KEY EE COMPENSATION THRESHOLD (plan year END):			
5% Owner			
Officer	\$175,000	\$175,000	\$170,000
SOCIAL SECURITY WAGE BASE:	\$128,700	\$127,000	\$118,500

Source: irs.gov

