



## PENSION PLAN DOLLAR LIMITS FOR 2018

Category	2018 (Effective January 1)	2017 (Prior Year)
<b>401k Plan Limits for Year</b>		
Compensation Limit	\$275,000	\$270,000
Highly Compensated Employee	\$120,000	\$120,000
401K Plan Deferral Limit	\$ 18,500	\$ 18,000
401K Catch-Up Limit	\$ 6,000	\$ 6,000
Annual Defined Contribution Limit	\$ 55,000	\$ 54,000
<b>Non-401k Related Limits</b>		
403(b)/456 Elective Deferrals	\$ 18,500	\$ 18,000
SIMPLE Employee Deferrals	\$ 12,500	\$ 12,500
SIMPLE Catch-Up Deferral	\$ 3,000	\$ 3,000
SEP Minimum Compensation	\$ 600	\$ 600
SEP Annual Compensation Limit	\$275,000	\$270,000
Social Security Taxable Wage Base	\$128,700	\$127,200

This information is not intended to be a substitute for specific individualized tax advice. We suggest that you discuss your specific tax issues with a qualified tax advisor.

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