

QUALIFIED PLAN LIMITS

QUALIFIED PLAN INDEXED LIMITS

- 401(k)/403(b)/Roth(k)/457(b)
- 401(k)/403(b)/Roth / 457(b) **Catch Up**
- Maximum Annual Benefit (Defined Benefit Plan)
- Maximum Annual Contribution (DefinedContribution Plans)
- Maximum Annual Salary
- Social Security Wage Base
- Simple IRA
- Simple IRA **Catch Up**

	2018	2017	2016	2015	2014	2013
	\$ 18,500	\$ 18,000	\$ 18,000	\$ 18,000	\$ 17,500	\$ 17,500
	6,000	6,000	6,000	6,000	5,500	5,500
	220,000	215,000	210,000	210,000	210,000	205,000
	55,000	54,000	53,000	53,000	52,000	51,000
	275,000	270,000	265,000	265,000	260,000	255,000
	128,400	127,200	118,500	118,500	117,000	113,700
	12,500	12,500	12,500	12,500	12,000	12,000
	3,000	3,000	3,000	3,000	2,500	2,500

DETERMINATION OF HIGHLY COMPENSATED EMPLOYEES

- 5% Owner
- Any Employee earning more than:

120,000	120,000	120,000	120,000	115,000	115,000
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DETERMINATION OF KEY EMPLOYEES

- 5% Owner
- Any Officer earning more than:
- 1% Owner earning more than:

175,000	175,000	170,000	170,000	170,000	165,000
150,000	150,000	150,000	150,000	150,000	150,000



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