



2017 Annual Benefit Plan Amounts

| Contribution & Benefit Limits | 2016 Limit | 2017 Limit |
|--|------------------------|------------------------|
| Section 401(k), 403(b), or 457(b) annual deferral | \$18,000 | \$18,000 |
| SIMPLE IRA plan annual deferral | \$12,500 | \$12,500 |
| Section 415 maximums | | |
| • annual benefit from defined benefit plan | \$210,000 | \$215,000 |
| • annual additions to defined contribution plan | \$53,000 | \$54,000 |
| Maximum IRA contribution | \$5,500 | \$5,500 |
| Catch-up contribution limits | | |
| • retirement plan | \$6,000 | \$6,000 |
| • SIMPLE IRA plan | \$3,000 | \$3,000 |
| • IRA | \$1,000 | \$1,000 |
| Compensation Amounts | | |
| Annual compensation limit | \$265,000 | \$270,000 |
| Grandfathered governmental plan participants | \$395,000 | \$400,000 |
| Highly compensated employees | | |
| • any employee* | \$120,000 [❖] | \$120,000 [❖] |
| • 5-percent owner | no minimum | no minimum |
| <i>*Employer may elect to limit to top-paid 20%.</i> | | |
| <i>❖Applies when determining HCEs during following year.</i> | | |
| Key employees | | |
| • officer | \$170,000 | \$175,000 |
| • 1-percent owner | \$150,000 | \$150,000 |
| • 5-percent owner | no minimum | no minimum |
| Social Security wage base | \$118,500 | \$127,200 |