

## RETIREMENT PLAN LIMITATIONS

	2017	2018	2019	2020	2021
Annual 401(k)/403(b)/457 Deferral Limit	\$18,000	\$18,500	\$19,000	\$19,500	<b>\$19,500</b>
Age 50 401(k) / 403(b) Catch-Up	\$6,000	\$6,000	\$6,000	\$6,500	<b>\$6,500</b>
Maximum SIMPLE IRA Contribution	\$12,500	\$12,500	\$13,000	\$13,500	<b>\$13,500</b>
Age 50 SIMPLE IRA Catch-Up	\$3,000	\$3,000	\$3,000	\$3,000	<b>\$3,000</b>
IRA/Roth IRA Limit	\$5,500	\$5,500	\$6,000	\$6,000	<b>\$6,000</b>
Age 50 IRA Catch-Up	\$1,000	\$1,000	\$1,000	\$1,000	<b>\$1,000</b>
IRA Deduction Phase-Out Range MFJ	\$99,000- \$119,000	\$101,000- \$121,000	\$103,000- \$123,000	\$104,000- \$124,000	<b>\$105,000- \$125,000</b>
Roth IRA Eligibility Phase-Out Range MFJ	\$186,000- \$196,000	\$189,000- \$199,000	\$193,000- \$203,000	\$196,000- \$206,000	<b>\$198,000- \$208,000</b>
Annual Compensation Limit	\$270,000	\$275,000	\$280,000	\$285,000	<b>\$290,000</b>
Defined Contribution 415 Limit	\$54,000 + \$6,000 401(k) Catch-Up	\$55,000 + \$6,000 401(k) Catch-Up	\$56,000 + \$6,000 401(k) Catch-Up	\$57,000 + \$6,500 401(k) Catch-Up	<b>\$58,000 + \$6,500 401(k) Catch-Up</b>
Defined Benefit 415 Limit	\$215,000	\$220,000	\$225,000	\$230,000	<b>\$230,000</b>
Highly Compensated Employee*	\$120,000	\$120,000	\$125,000	\$130,000	<b>\$130,000</b>
Key Employee Officer	\$175,000	\$175,000	\$180,000	\$185,000	<b>\$185,000</b>
Social Security Wage Base Tax Rate %	\$127,200 6.20%	\$128,400 6.20%	\$132,900 6.20%	\$137,700 6.20%	<b>\$142,800 6.20%</b>

\* Highly Compensated Employee status is determined by gross compensation in the prior year

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