

2017 RETIREMENT

PLAN LIMITS

The IRS announced cost of living adjustments affecting dollar limitations for pension plans and other retirement-related items for tax year 2017.

2017

401(k), 403(b), 457
Elective Deferral
Limit **\$18,000**

Catch-Up Contribution
Limit (age 50 and
older) **\$6,000**

↑ Annual Compensation
Limit **\$270,000**

↑ Defined Contribution
Limit **\$54,000**

↑ Defined Benefit Limit
\$215,000

Definition of Highly
Compensated
Employee **\$120,000**

↑ Key Employee
\$175,000

IRA Contribution
Limit **\$5,500**

IRA Catch-Up
Contributions (age 50
and older) **\$1,000**

2016

401(k), 403(b), 457
Elective Deferral
Limit **\$18,000**

Catch-Up Contribution
Limit (age 50 and
older) **\$6,000**

Annual Compensation
Limit **\$265,000**

Defined Contribution
Limit **\$53,000**

Defined Benefit
Limit **\$210,000**

Definition of Highly
Compensated
Employee **\$120,000**

Key Employee **\$170,000**

IRA Contribution
Limit **\$5,500**

IRA Catch-Up
Contributions (age 50
and older) **\$1,000**

