



## **2018 Retirement Plan Limits**

	IRC Reference	2018	2017
401(k) & 403(b) Deferral Limit	402(g)	\$18,500	\$18,000
457(b) Employee Deferral Limit	457(e)(15)	\$18,500	\$18,000
Catch-up Contribution Limit	414(v)(2)(B)(i)	\$6,000	\$6,000
Defined Contribution Dollar Limit	415(c)(1)(A)	\$55,000	\$54,000
Defined Benefit Dollar Limit	415(b)(1)(A)	\$220,000	\$215,000
Compensation Limit	401(a)(17);404(l)	\$275,000	\$270,000
Highly Compensated Employee Income Limit	414(q)(1)(B)	\$120,000	\$120,000
Key Employee Officer	416(i)(1)(A)(i)	\$175,000	\$175,000
Social Security Taxable Wage Base		\$128,700	\$127,200