

2017 Contribution Limits



<u>Type of Limitation</u>	2017	2016	2015
401(k) & 403(b) Elective Deferrals	\$18,000	\$18,000	\$18,000
Catch Up Amount	\$6,000	\$6,000	\$6,000
Defined Benefit Plans	\$215,000	\$210,000	\$210,000
Defined Contribution Plans	\$54,000	\$53,000	\$53,000
Annual compensation Limit	\$270,000	\$265,000	\$265,000
ESOP Limits - 409(o)(1)(C)	\$1,080,000	\$1,070,000	\$1,070,000
	\$215,000	\$210,000	\$210,000
457(b)(2) and 457(c)(1) Limits	\$18,000	\$18,000	\$18,000
Highly Compensated	\$120,000	\$120,000	\$120,000
Key employee officer threshold	\$175,000	\$170,000	\$170,000
SIMPLE plans	\$12,500	\$12,500	\$12,500
SIMPLE plan catch up amount	\$3,000	\$3,000	\$3,000
SEP Coverage (Minimum compensation)	\$600	\$600	\$600
SEP Annual Compensation Limit	\$270,000	\$265,000	\$265,000
Income Subject to Social Security Tax	\$127,200	\$118,500	\$118,500
IRA Limits	\$5,500	\$5,500	\$5,500
IRA Catchup	\$1,000	\$1,000	\$1,000
<u>Roth IRA Contribution Phase-out Limits</u>			
Single	\$118,000-133,000	\$117,000-132,000	\$116,000-131,000
Married Filing Jointly	\$186,000-196,000	\$184,000-194,000	\$183,000-193,000

