

Investment Limits	2017	2018
• Maximum annual benefit earned under a Defined Benefit Plan (IRC Sec. 415)	\$215,000	\$220,000
• Maximum contribution to participant's account in one or more Defined Contribution Plan (IRC Sec. 415)	\$54,000	\$55,000
• Maximum employee contribution	\$18,000	\$18,500
• 401(k) / 403(b) Plans (IRC Sec. 402(g) limit)		
• 457 Plans		
• Age 50 Catch-up contribution	\$6,000	\$6,000
• Highly compensated employee salary definition	\$120,000	\$120,000
• Key employee in top-heavy plan salary definition	\$175,000	\$175,000
• Maximum compensation amount	\$270,000	\$275,000
• 401(a) Plans		
• SEPs		
• Minimum compensation amount - SEPs	\$600	\$600
• Maximum employee contribution - SIMPLE	\$12,500	\$12,500
• Maximum employer contribution - SIMPLE	3% of salary to max of \$12,500	3% of salary to max of \$12,500
• Age 50 Catch-up contribution	\$3,000	\$3,000
• Maximum 529 College Savings Account		
Single	\$14,000	\$14,000
Married, filing jointly	\$28,000	\$28,000
• Maximum IRA contribution		
• Age 49 & Below	\$5,500	\$5,500
• Age 50 and Above	\$6,500	\$6,500
• Social Security taxable wage base	\$127,200	\$128,700
• Annual Gift Tax Exclusion	\$14,000	\$15,000
Health Savings Account (HSA) Contribution Limits	2017	2018
• Self-Only	\$3,400	\$3,450
• Family	\$6,750	\$6,900
• Catch-up contribution (ages 55-64)	\$1,000	\$1,000