

Cost-of-Living Adjustments 2018

	<u>2017</u>	<u>2018</u>
Employee Salary Deferral limits to 401(k) Plans [IRC 402(g)(1)]	\$18,000	\$18,500
Catch-up Contributions Limit [IRC 401(k)/403(b)/457SEP] [IRC 414(v)(2)B(ii)]	\$6,000	\$6,000
Simple Plans Contribution Limits [IRC 408(p)(2)(E)]	\$12,500	\$12,500
Simple Catch-up Contribution Limit [IRC 414(v)(2)B(ii)]	\$3,000	\$3,000
Government/Tax Exempt [457(e)(15) Limit]	\$18,000	\$18,500
Defined Contribution Maximum Annual Addition [IRC 415(c)(1)(A)]	\$54,000	\$55,000
Defined Benefit Annual Benefit Maximum [IRC 415(b)(1)(A)]	\$215,000	\$220,000
Maximum Salary for Retirement Plans [IRC 401(a)(17), 404(I)] Definition	\$270,000	\$275,000
of Highly Compensated Employees [IRC 414(q)(1)(B)]; Compensation in prior year exceeding	\$120,000 (HCE in 18)	\$120,000 (HCE in 19)
Key Employee Officer Compensation [IRC 416(i)(1)(A)(i)]	\$170,000	\$175,000
FICA Taxable Wage Base	\$127,200	\$128,700
SEP Minimum Compensation	\$600	\$600



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