

ANNUAL LIMITATIONS FOR 2018

Plan Limits for Year	2018	2017
401(k) Elective Deferrals	\$18,500	\$18,000
Catch-Up Contribution Limit	\$6,000	\$6,000
Annual Defined Contribution Limit	\$55,000	\$54,000
Annual Compensation Limit	\$275,000	\$270,000
Annual Defined Benefit Plan Limit	\$220,000	\$215,000
Highly Compensated Employees	\$120,000	\$120,000
Key Employees	\$175,000	\$175,000
<i>Related Limits</i>		
403(b)/457 Elective Deferrals	\$18,500	\$18,000
SIMPLE Employee Deferrals	\$12,500	\$12,500
SIMPLE Catch-Up Deferral	\$3,000	\$3,000
SEP Minimum Compensation	\$600	\$600
SEP Annual Compensation Limit	\$275,000	\$270,000
Social Security Wage Base	\$128,400	\$127,200