

ANNUAL CONTRIBUTION LIMITS

Plan Limits

Type of Limitation	2018	2017	2016	2015	2014	2013	2012	2011
Elective Deferral Limit (401(k) and 403(b) Plans; Not Including Catch-Up Contributions)	\$18,500	\$18,000	\$18,000	\$18,000	\$17,500	\$17,500	\$17,000	\$16,500
Catch-Up Contribution Limit (401(k) and 403(b) Plans)	\$6,000	\$6,000	\$6,000	\$6,000	\$5,500	\$5,500	\$5,500	\$5,500
Elective Deferral Limit (SIMPLE Plans)	\$12,500	\$12,500	\$12,500	\$12,500	\$12,000	\$12,000	\$11,500	\$11,500
Catch-Up Contribution Limit (SIMPLE Plans)	\$3,000	\$3,000	\$3,000	\$3,000	\$2,500	\$2,500	\$2,500	\$2,500
Defined Benefit Plan Limit	\$220,000	\$215,000	\$210,000	\$210,000	\$210,000	\$205,000	\$200,000	\$195,000
Defined Contribution Plan Limit	\$55,000	\$54,000	\$53,000	\$53,000	\$52,000	\$51,000	\$50,000	\$49,000
Annual Compensation Limit	\$275,000	\$270,000	\$265,000	\$265,000	\$260,000	\$255,000	\$250,000	\$245,000
Key Employee Threshold	\$175,000	\$175,000	\$170,000	\$170,000	\$170,000	\$165,000	\$165,000	\$160,000
Highly Compensated Employee Threshold	\$120,000	\$120,000	\$120,000	\$120,000	\$115,000	\$115,000	\$115,000	\$110,000
Income Subject to Social Security Tax	\$128,700	\$127,200	\$118,500	\$118,500	\$117,000	\$113,700	\$110,100	\$106,800

While the 2018 annual contribution and benefit limits have not changed significantly from last year here are a few of the highlights:

- The 401(k) & 403(b) maximum annual elective deferral limit increased to \$18,500
- The defined benefit annual limit has increase to \$220,000
- The annual defined contribution limit has increased to \$55,000
- The annual compensation limit increased to \$275,000
- The income subject to social security tax increased to \$128,700

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