

MAXIMUM BENEFIT AND CONTRIBUTION LIMITS

TYPE OF LIMITATION	2018	2017	2016
Annual Compensation Limit – 401(a)(17)	\$275,000	\$270,000	\$265,000
Defined Contribution Plans Limit – 415(c)(1)(A)	\$55,000	\$54,000	\$53,000
Elective Deferrals (401(k), 403(b), etc.) – 402(g)	\$18,500	\$18,000	\$18,000
Catch-up Contribution Limit (401(k), 403(b), etc.)	\$6,000	\$6,000	\$6,000
Highly Compensated Threshold – (414(q)(1)(B)	\$120,000	\$120,000	\$120,000
Social Security Taxable Wage Base	\$128,400	\$127,200	\$118,500
SEP Maximum Compensation – 408(k)(3)(C)	\$275,000	\$270,000	\$265,000
SEP Minimum Compensation – 408(k)(2)(C)	\$600	\$600	\$600
SIMPLE Maximum Contribution – 408(p)(2)(E)	\$12,500	\$12,500	\$12,500
SIMPLE Catch-up Contribution Limit (401(k) & IRA)	\$3,000	\$3,000	\$3,000
457 Elective Deferrals – 457(e)(15)	\$18,500	\$18,000	\$18,000
Dollar Limit for Key Employee Officer Test – 416(i)(1)(A)(i)	\$175,000	\$175,000	\$170,000
HSA Contribution – Single Enrollment	\$3,450	\$3,400	\$3,350
HSA Contribution – Family Enrollment	\$6,900	\$6,750	\$6,750
HSA Catch-Up Contribution (age 55+)	\$1,000	\$1,000	\$1,000

SNYDER COHN, PC

CPAs and Trusted Advisors
 11200 Rockville Pike, Suite 415
 North Bethesda, MD 20852
 301-652-6700