

## **Qualified Plan Limits**

We are pleased to announce the 2018 dollar limits that most affect tax-qualified retirement plans:

	2018	2017
Defined Contribution Limits		
401(k)/403(b) Contribution Limit	\$18,500	\$18,000
401(k)/403(b) Catch-Up Limit	\$6,000	\$6,000
Total Plan Contributions Limit (all sources)	\$55,000	\$54,000
SIMPLE IRA/401(k) Contribution Limit	\$12,500	\$12,500
SIMPLE IRA/401(k) Catch-Up Limit	\$3,000	\$3,000
Compensation Limits		
Maximum Compensation – Plan Purposes	\$275,000	\$270,000
HCE Compensation Test Threshold	\$120,000	\$120,000
Social Security Taxable Wage Base	\$128,400*	\$127,200

<sup>\*</sup>This amount was updated per the November 27, 2017 Social Security Administration press release, found here.

If you have any questions regarding how these new limits will affect your plan, please do not hesitate to contact us.