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## 2017 PLAN LIMITS

The federal government has updated the dollar limits applicable to qualified retirement plans. Listed below is a comparison of the dollar limits for 2017 and 2016.

LIMITATIONS	2017	2016
Maximum annual elective deferrals under 401(K), 403(b) and governmental 457(b) plan participants for employees under age 50. (These limits also apply to Roth deferrals.)	\$18,000	\$18,000
"Catch-Up" contribution amount in 401(k), 403(b) and governmental 457(b) Plans for employees who turn 50 by last day of calendar year. (These limits also apply to Roth deferrals.)	\$6,000	\$6,000
Maximum annual elective deferrals for employees who turn age 50 by last day of calendar year	\$24,000	\$24,000
Maximum annual addition through a defined contribution plan without an employee deferral provision, i.e., profit sharing plans	\$54,000	\$53,000
Maximum annual addition through a profit sharing plan that has a 401(k) or 403(b) feature for employees under age 50	\$54,000	\$53,000
Maximum annual addition through a profit sharing plan that has a 401(k) or 403(b) feature for employees age 50 or over	\$60,000	\$59,000
Income limit used in determining highly compensated employees "HCE" in 2017 will include an employee paid more than \$120,000 in 2016	\$120,000	\$120,000
Social Security Wage Base	\$127,200	\$118,500
Annual Compensation Limit (Applies to plan years beginning in the year cited.)	\$270,000	\$265,000