

Contribution Limitations Chart

Compensation/Benefit Limits

Limit	Pro-Rate for Short Year*	2018	2017	2016	2015
Annual Compensation	Yes	\$275,000	\$270,000	\$265,000	\$265,000
Minimum Compensation - SEP	No	\$600	\$600	\$600	\$600
Elective Deferrals- 401(k)	No	\$18,500	\$18,000	\$18,000	\$18,000
Elective Deferrals- SIMPLE	No	\$12,500	\$12,500	\$12,500	\$12,500
Elective Deferrals- 457	No	\$18,500	\$18,000	\$18,000	\$18,000
Catch-Up Contributions - 401(k)	No	\$6,000	\$6,000	\$6,000	\$6,000
Catch-Up Contributions- SIMPLE	No	\$3,000	\$3,000	\$3,000	\$3,000
415 Limit - Defined Benefit Plans	Yes	\$220,000	\$215,000	\$210,000	\$210,000
415 Limit - Defined Contribution Plans	Yes	\$55,000	\$54,000	\$53,000	\$53,000
Social Security Wage Base	Yes	\$128,700	\$127,200	\$118,500	\$118,500

Testing Limits

Limit	Pro-Rate for Short Year*	2018	2017	2016	2015
HCE Determination - Compensation	No	\$120,000	\$120,000	\$120,000	\$120,000
Key Employee - Officer Compensation	No	\$175,000	\$175,000	\$170,000	\$170,000
Key Employee - 1% Owner Compensation	No	\$150,000	\$150,000	\$150,000	\$150,000

*For a plan year that is less than 12 months (either due to initially establishing the plan after the first of the year or terminating a plan before the end of the year), these limits must be pro-rated based on the number of months in the short plan year. For example, a plan year that runs from January 1st through September 30th would multiply the applicable limit by 9/12.