

	2017	2016	2015
CONTRIBUTION LIMITS			
Elective Deferral Limit: 401(k), 403(b) and 457(b) Plans	\$18,000	\$18,000	\$18,000
Catch-Up Contribution Limit	\$6,000	\$6,000	\$6,000
Elective Deferral Limit: SIMPLE Retirement Plan	\$12,500	\$12,500	\$12,500
Catch-Up Contribution Limit: SIMPLE Retirement Plan	\$3,000	\$3,000	\$3,000
Contribution Limit: IRA	\$5,500	\$5,500	\$5,500
Catch-Up Contribution Limit: IRA	\$1,000	\$1,000	\$1,000
BENEFITS AND COMPENSATION			
Defined Contribution Plan Annual Addition Limit	\$54,000	\$53,000	\$53,000
Defined Benefit Plan Annual Benefit Limit	\$215,000	\$210,000	\$210,000
Annual Compensation Limit	\$270,000	\$265,000	\$265,000
Highly Compensated Employee Limit	\$120,000	\$120,000	\$120,000
Key Employee Compensation Limit	\$175,000	\$170,000	\$170,000
SOCIAL SECURITY/MEDICARE			
Social Security Wage Base	\$127,200	\$118,500	\$118,500
Medicare Wage Base	no limit	no limit	no limit