



2016 vs. 2017 Retirement Plan Limits

02.07.17

Type of Limitation	2016 Limit	2017 Limit
Elective deferrals to 401(k), 403(b) and 457(b) plans	\$18,000	\$18,000
Annual benefit for defined benefit plans	\$210,000	\$215,000
Contributions to defined contribution plans	\$53,000	\$54,000
Contributions to SIMPLEs	\$12,500	\$12,500
Contributions to IRAs	\$5,500	\$5,500
Catch-up contributions to 401(k), 403(b) and 457(b) plans	\$6,000	\$6,000
Catch-up contributions to SIMPLEs	\$3,000	\$3,000
Catch-up contributions to IRAs	\$1,000	\$1,000
Compensation for benefit purposes for qualified plans and SEPs	\$265,000	\$270,000
Minimum compensation for SEP coverage	\$600	\$600
Highly compensated employee threshold	\$120,000	\$120,000

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