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RETIREMENT PLAN DOLLAR AND PERCENTAGE LIMITS

		2016	2017
Annual compensation for plan purposes (for plan years beginning in calendar year) 401(a)(17)	Indexed in \$5,000 increments	\$265,000	\$270,000
Defined benefit plan, basic limit (for limitation years ending in calendar year) 415(b)	Indexed in \$5,000 increments	\$210,000	\$215,000
Defined contribution plan, basic limit (for limitation years ending in calendar year) 415(c)	Indexed in \$1,000 increments	\$53,000	\$54,000
401(k) / 403(b) plan, elective deferrals (for taxable years beginning in calendar year) 402(g)	Indexed in \$500 increments	\$18,000	\$18,000
457 plan, elective deferrals (for taxable years beginning in calendar year)	Indexed in \$500 increments	\$18,000	\$18,000
401(k) / 403(b) / 457, catch-up deferrals (for taxable years beginning in calendar year) (Age 50+) 414(v)	Indexed in \$500 increments	\$6,000	\$6,000
SIMPLE plan, elective deferrals (for calendar years) 408(p)	Indexed in \$500 increments	\$12,500	\$12,500
SIMPLE plan, catch-up deferrals (for taxable years beginning in calendar year) (Age 50+) 408(p)	Indexed in \$500 increments	\$3,000	\$3,000
Defined contribution plan §415 percentage of compensation contribution limit 415(c)	100% of compensation		
Profit sharing plan §404 percentage of compensation deduction limit	25% of compensation		
Elective deferrals	Do not count against §404 deduction limits		
SEP contribution / deduction limit 408(k)	25% of compensation		
IRA contribution limit 408(a)		\$5,500	\$5,500
IRA catch-up contribution (Age 50+)		\$1,000	\$1,000
Highly Compensated Employee 414(q)		\$120,000	\$120,000
Key Employee Officer 416(i)(1)(A)		\$170,000	\$175,000
FICA Covered Compensation		\$118,500	\$127,200
PBGC Maximum Monthly Insured Benefit (Age 65)		\$5,011	\$5,369