



## IRS Limits on Qualified Plan Benefits and Compensation

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
<b>Maximum compensation limit</b>	\$275,000	\$270,000	\$265,000	\$265,000	\$260,000
<b>Defined benefit maximum annual annuity</b>	\$220,000	\$215,000	\$210,000	\$210,000	\$210,000
<b>Highly compensated employee pay threshold</b>	\$120,000	\$120,000	\$120,000	\$120,000	\$115,000
<b>401(k) and 403(b) elective deferral limit</b>	\$18,500	\$18,000	\$18,000	\$18,000	\$17,500
<b>Catch-up contribution limit</b>	\$6,000	\$6,000	\$6,000	\$6,000	\$5,500
<b>Maximum annual addition (combined)</b>	\$55,000	\$54,000	\$53,000	\$53,000	\$52,000