



Annual Limits and Annual Cost of Living Adjustments

Maximum Salary Deferral												
Calendar Year	DB 415(b)(1)(A)	DC 415(c)(1)(A)	401(k) & 402(g)(1)	Over 50 Catch-up Contribution	403(b)	SIMPLE	SIMPLE Over 50 Catch-up Contribution	457	Highly Compensated Definition 414(q)(1)(B)	Key Employee Officer 416(i)(1)(A)(i)	Annual Comp Limit 401(a)(17), 404(l), 408(k)(3)(C)	Taxable Wage Base
2017	215,000	54,000	18,000	6,000	18,000	12,500	3,000	18,000	120,000	175,000	270,000	127,200
2016	210,000	53,000	18,000	6,000	18,000	12,500	3,000	18,000	120,000	170,000	265,000	118,500
2015	210,000	53,000	18,000	6,000	18,000	12,500	3,000	18,000	120,000	170,000	265,000	118,500
2014	210,000	52,000	17,500	5,500	17,500	12,000	2,500	17,500	115,000	170,000	260,000	117,000
2013	205,000	51,000	17,500	5,500	17,500	12,000	2,500	17,500	115,000	165,000	255,000	113,700
2012	200,000	50,000	17,000	5,500	17,000	11,500	2,500	17,000	115,000	165,000	250,000	110,100
2011	195,000	49,000	16,500	5,500	16,500	11,500	2,500	16,500	110,000	160,000	245,000	106,800
2010	195,000	49,000	16,500	5,500	16,500	11,500	2,500	16,500	110,000	160,000	245,000	106,800
2009	195,000	49,000	16,500	5,500	16,500	11,500	2,500	16,500	110,000	160,000	245,000	106,800
2008	185,000	46,000	15,500	5,000	15,500	10,500	2,500	15,500	105,000	150,000	230,000	102,000
2007	180,000	45,000	15,500	5,000	15,500	10,500	2,500	15,500	100,000	145,000	225,000	97,500
2006	175,000	44,000	15,000	5,000	15,000	10,000	2,500	15,000	100,000	140,000	220,000	94,200
2005	170,000	42,000	14,000	4,000	14,000	10,000	2,000	14,000	95,000	135,000	210,000	90,000
2004	165,000	41,000	13,000	3,000	13,000	9,000	1,500	13,000	90,000	130,000	205,000	87,900
2003	160,000	40,000	12,000	2,000	12,000	8,000	1,000	12,000	90,000	130,000	200,000	87,000