



IBG Financial Partners, LLC  
*Fiduciary Excellence. Investment Expertise. Unparalleled Service*

2017 Dollar Limits  
Employee Benefit Plans

	2017	2016	2015	2014
Defined Contribution Limitation	\$54,000	\$53,000	\$53,000	\$52,000
Defined Benefit Limitation	\$215,000	\$210,000	\$210,000	\$210,000
Annual Compensation Limit	\$270,000	\$265,000	\$265,000	\$260,000
Annual Deferral Limit for 401(k) Plans	\$18,000	\$18,000	\$18,000	\$17,500
Annual Deferral Limit for 403(b) Plans	\$18,000	\$18,000	\$18,000	\$17,500
Annual Deferral Limit for 457(b) Plans	\$18,000	\$18,000	\$18,000	\$17,500
Annual Catch-up Deferral Limit for 401(k) Plans (Those Age 50 and Over)	\$6,000	\$6,000	\$6,000	\$5,500
Social Security Taxable Wage Base	\$127,200	\$118,500	\$118,500	\$117,000
Threshold Amounts for Determination of Key Employees: Officers Earning More Than	\$175,000	\$170,000	\$170,000	\$170,000
Threshold Amounts for Determination of Highly Compensated Employees (HCEs) in Look back Year:				
Employees earning More Than	\$120,000	\$120,000	\$120,000	\$115,000
Employees in Top 20% Earning More Than	\$120,000	\$120,000	\$120,000	\$115,000

*For Plan Sponsor Use Only – Not for Use with Participants or the General Public.*

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This information was developed as a general guide to educate plan sponsors, but is not intended as authoritative guidance or tax or legal advice. Each plan has unique requirements, and you should consult your attorney or tax advisor for guidance on your specific situation. In no way does advisor assure that, by using the information provided, plan sponsor will be in compliance with ERISA regulations. Information regarding limits available: <https://www.irs.gov/uac/newsroom/irs-announces-2017-pension-plan-limitations-401k-contribution-limit-remains-unchanged-at-18000-for-2017>.

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