



# 2017

## ANNUAL PLAN LIMITS

	2017	2016	2015	2014	2013	2012
<b>MAXIMUM CONSIDERED COMPENSATION:</b>	<b>\$270,000</b>	\$265,000	\$265,000	\$260,000	\$255,000	\$250,000
<b>LIMITS ON BENEFITS AND CONTRIBUTIONS:</b>						
Defined contribution plans	<b>\$54,000</b>	\$53,000	\$53,000	\$52,000	\$51,000	\$50,000
Defined benefit plans	<b>\$215,000</b>	\$210,000	\$210,000	\$210,000	\$205,000	\$200,000
401(k), 403(b) and 457 plan elective deferrals	<b>\$18,000</b>	\$18,000	\$18,000	\$17,500	\$17,500	\$17,000
SIMPLE plan elective deferrals	<b>\$12,500</b>	\$12,500	\$12,500	\$12,000	\$12,000	\$11,500
IRA	<b>\$5,500</b>	\$5,500	\$5,500	\$5,500	\$5,500	\$5,000
<b>CATCH-UP CONTRIBUTIONS:</b>						
401(k), 403(b) and 457 plans	<b>\$6,000</b>	\$6,000	\$6,000	\$5,500	\$5,500	\$5,500
SIMPLE plans	<b>\$3,000</b>	\$3,000	\$3,000	\$2,500	\$2,500	\$2,500
IRA	<b>\$1,000</b>	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
<b>"HIGHLY COMPENSATED" DEFINITION:</b>	<b>\$120,000</b>	\$120,000	\$120,000	\$115,000	\$115,000	\$115,000
<b>"KEY EMPLOYEE" DEFINITION:</b>						
Officer	<b>\$175,000</b>	\$170,000	\$170,000	\$170,000	\$165,000	\$165,000
1% owner	<b>\$150,000</b>	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
<b>SOCIAL SECURITY:</b>						
Taxable wage base	<b>\$127,200</b>	\$118,500	\$118,500	\$117,000	\$113,700	\$110,100

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