

IRS and Social Security Compensation, Tax and Benefits Limits 2018

Year	Taxable Wage Base		Defined Benefit	Defined Contribution	Maximum Elective Deferral			Catch Up Contributions for age 50 and above			Maximum Compensation Limit	Highly Compensated ⁽¹⁾ Employees (414(q)(1))			Key Employees (416(i)(1)(A)) ⁽²⁾		
	Social Security	Medicare	Maximum Annual Pension 415(b)	Maximum Annual Addition 415(c)	Deferral 402(g)	TSA 403(b)	Simple 414(v)	Deferral 402(g)	TSA 403(b)	Simple 414(v)		All Employees	Top 20%	Officers	Officers	Owners	1% Owners
											401(a)(17)				Ten Largest Owners		
1991	53,400	125,000	108,963	30,000	8,475	9,500					222,220	90,803	60,535	54,482	54,482	30,000	150,000
1992	55,500	130,200	112,221	30,000	8,728	9,500					228,860	93,518	62,345	56,111	56,111	30,000	150,000
1993	57,600	135,000	115,641	30,000	8,994	9,500					235,840	96,368	64,245	57,821	57,821	30,000	150,000
1994	60,600	Unlimited	118,800	30,000	9,240	9,500					150,000	99,000	66,000	59,400	59,400	30,000	150,000
1995	61,200	Unlimited	120,000	30,000	9,240	9,500					150,000	100,000	66,000	60,000	60,000	30,000	150,000
1996	62,700	Unlimited	120,000	30,000	9,500	9,500					150,000	100,000	66,000	60,000	60,000	30,000	150,000
1997	65,400	Unlimited	125,000	30,000	9,500	9,500	6,000				160,000	80,000	N/A	N/A	62,500	30,000	150,000
1998	68,400	Unlimited	130,000	30,000	10,000	10,000	6,000				160,000	80,000	N/A	N/A	65,000	30,000	150,000
1999	72,600	Unlimited	130,000	30,000	10,000	10,000	6,000				160,000	80,000	N/A	N/A	65,000	30,000	150,000
2000	76,200	Unlimited	135,000	30,000	10,500	10,500	6,000				170,000	85,000	N/A	N/A	67,500	30,000	150,000
2001	80,400	Unlimited	140,000	35,000	10,500	10,500	6,500				170,000	85,000	N/A	N/A	70,000	30,000	150,000
2002	84,900	Unlimited	160,000*	40,000	11,000	11,000	7,000	1,000*	1,000*	500*	200,000	90,000	N/A	N/A	130,000*	N/A	150,000
2003	87,000	Unlimited	160,000	40,000	12,000	12,000	8,000	2,000	2,000	1,000	200,000	90,000	N/A	N/A	130,000	N/A	150,000
2004	87,900	Unlimited	165,000	41,000	13,000	13,000	9,000	3,000	3,000	1,500	205,000	90,000	N/A	N/A	130,000	N/A	150,000
2005	90,000	Unlimited	170,000	42,000	14,000	14,000	10,000	4,000	4,000	2,000	210,000	95,000	N/A	N/A	135,000	N/A	N/A
2006	94,200	Unlimited	175,000	44,000	15,000	15,000	10,000	5,000	5,000	2,500	220,000	100,000	N/A	N/A	140,000	N/A	N/A
2007	97,500	Unlimited	180,000	45,000	15,500	15,500	10,500	5,000	5,000	2,500	225,000	100,000	N/A	N/A	145,000	N/A	N/A
2008	102,000	Unlimited	185,000	46,000	15,500	15,500	10,500	5,000	5,000	2,500	230,000	105,000	N/A	N/A	150,000	N/A	N/A
2009	106,800	Unlimited	195,000	49,000	16,500	16,500	11,500	5,500	5,500	2,500	245,000	110,000	N/A	N/A	160,000	N/A	N/A
2010	106,800	Unlimited	195,000	49,000	16,500	16,500	11,500	5,500	5,500	2,500	245,000	110,000	N/A	N/A	160,000	N/A	N/A
2011	106,800	Unlimited	195,000	49,000	16,500	16,500	11,500	5,500	5,500	2,500	245,000	110,000	N/A	N/A	160,000	N/A	N/A
2012	110,100	Unlimited	200,000	50,000	17,000	17,000	11,500	5,500	5,500	2,500	250,000	115,000	N/A	N/A	165,000	N/A	N/A
2013	113,700	Unlimited	205,000	51,000	17,500	17,500	12,000	5,500	5,500	2,500	255,000	115,000	N/A	N/A	165,000	N/A	N/A
2014	117,000	Unlimited	210,000	52,000	17,500	17,500	12,000	5,500	5,500	2,500	260,000	115,000	N/A	N/A	170,000	N/A	N/A
2015	118,500	Unlimited	210,000	53,000	18,000	18,000	12,500	6,000	6,000	3,000	265,000	120,000	N/A	N/A	170,000	N/A	N/A
2016	118,500	Unlimited	210,000	53,000	18,000	18,000	12,500	6,000	6,000	3,000	265,000	120,000	N/A	N/A	170,000	N/A	N/A
2017	127,200	Unlimited	215,000	54,000	18,000	18,000	12,500	6,000	6,000	3,000	270,000	120,000	N/A	N/A	175,000	N/A	N/A
2018	128,400	Unlimited	220,000	55,000	18,500	18,500	12,500	6,000	6,000	3,000	275,000	120,000	N/A	N/A	175,000	N/A	N/A

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(1) 5% owners are Highly Compensated Employees regardless of their compensation. Limit since 1997 applies to prior year compensation. Plan Sponsor may elect the 20% top paid group

(2) 5% owners are Key Employees regardless of their compensation.

* Required a plan amendment to adopt the new limits for 2002.