



## BURKE GROUP

### Year 2018 Benefit Plan Limitations

The IRS has announced the following cost of living adjustments applicable to dollar limitations for pension plans:

	<u>2018</u>	<u>2017</u>	<u>2016</u>
401(k) and 403(b) Elective Deferral Limit Section 402(g)(3)	\$ 18,500	\$ 18,000	\$ 18,000
Catch-Up Contributions Section 414(v)(2)(B)(i)	6,000	6,000	6,000
Annual Compensation Limit Section 401(a)(17) and 404(l)	275,000	270,000	265,000
Defined Contribution Dollar Limit Section 415(c)(1)(A)	55,000	54,000	53,000
Defined Benefit Dollar Limit Section 415(b)(1)(A)	220,000	215,000	210,000
Social Security OASDI Wage Base	128,400	127,200	118,500
Highly Compensated Employee Dollar Limit Section 414(q)(1)(B)	120,000	120,000	120,000
Key Employee Compensation Section 416(i)(1)(A)(i)	175,000	175,000	170,000