

2017 & 2018 Retirement Plan Limits

Annual Limits	2017	2018
Elective Deferrals/ Roth Deferrals	\$18,000	\$18,500
Catch-Up Contribution Limit	\$6,000	\$6,000
Annual Compensation Limit	\$270,000	\$275,000
457 Maximum Deferrals	\$18,000	\$18,500
Annual Employer Deduction Limit - % of eligible pay-roll	25%	25%

Testing	2017	2018
Annual Defined Contribution Limit	\$54,000	\$55,000
Highly Compensated Employees (Determination)	\$120,000	\$120,000
Key Employees Officer Compensation (Determination)	\$175,000	\$175,000
Key Employees - 1% Owners (Determination)	\$150,000	\$150,000
Key Employees (Determination)	> 5% Owners	> 5% Owners
Highly Compensated Employees (Determination)	> 5% Owners	> 5% Owners

Taxation	2017	2018
Social Security Wage Base	\$127,200	\$128,700
FICA Tax	7.65%	7.65%
Social Security Tax	6.20%	6.20%
Medicare Tax	1.45%	1.45%
FICA Tax for Self-Employed	15.30%	15.30%
Social Security Tax for Self-Employed	12.40%	12.40%
Medicare Tax for Self-Employed	2.90%	2.90%

