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These are the official dollar limitations for 2018 and prior years as they apply to various benefit plans.

Type of Limit	2018	2017	2016	2015	2014
401(k) / 403(b) / 457(b) maximum elective deferral – 402(g)(1)(B)	\$18,500	\$18,000	\$18,000	\$18,000	\$17,500
401(k) / 403(b) / 457(b) catch-up contribution * – 414(v)(2)(B)(i)	6,000	6,000	6,000	6,000	5,500
SIMPLE Plan maximum elective deferral – 408(p)(2)(E)	12,500	12,500	12,500	12,500	12,000
SIMPLE Plan maximum catch-up – 414(v)(2)(B)(ii)	3,000	3,000	3,000	3,000	2,500
Defined Benefit maximum annual benefit age 62 – 415(b)	220,000	215,000	210,000	210,000	210,000
Defined Contribution maximum annual addition – 415(c)	55,000	54,000	53,000	53,000	52,000
Highly compensated employee wage threshold – 414(q)(1)(B)(i)	120,000	120,000	120,000	120,000	115,000
Key employee wage threshold – 416(i)(1)(A)(i)	175,000	175,000	170,000	170,000	170,000
Compensation limit – qualified plans – 401(a)(17)	275,000	270,000	265,000	265,000	260,000
Compensation limit – certain government plans – 401(a)(17)	405,000	400,000	395,000	395,000	385,000
ESOP maximum amount subject to 5-yr payout – 409(o)(1)(C)(ii)	1,105,000	1,080,000	1,070,000	1,070,000	1,050,000
ESOP amount for lengthening the 5-yr payout – 409(o)(1)(C)(ii)	220,000	215,000	210,000	210,000	210,000
Compensation minimum – SEP – 408(k)(2)(C)	600	600	600	600	550
Taxable wage base for Social Security tax – OASDI	128,700	127,200	118,500	118,500	117,000

* Special additional catch-up contributions may be available for 403(b) and 457(b) plans

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