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October 2016

National Edition

Volume 10 Issue 2

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These are the official dollar limitations for 2017 and prior years as they apply to various benefit plans.

Type of Limit	2017	2016	2015	2014	2013
401(k) / 403(b) / 457(b) maximum elective deferral – 402(g)(1)(B)	\$18,000	\$18,000	\$18,000	\$17,500	\$17,500
401(k) / 403(b) / 457(b) catch-up contribution * - 414(v)(2)(B)(i)	6,000	6,000	6,000	5,500	5,500
SIMPLE Plan maximum elective deferral – 408(p)(2)(E)	12,500	12,500	12,500	12,000	12,000
SIMPLE Plan maximum catch-up - 414(v)(2)(B)(ii)	3,000	3,000	3,000	2,500	2,500
Defined Benefit maximum annual benefit age 62 – 415(b)	215,000	210,000	210,000	210,000	205,000
Defined Contribution maximum annual addition – 415(c)	54,000	53,000	53,000	52,000	51,000
Highly compensated employee wage threshold - 414(q)(1)(B)(i)	120,000	120,000	120,000	115,000	115,000
Key employee wage threshold - 416(i)(1)(A)(i)	175,000	170,000	170,000	170,000	165,000
Compensation limit – qualified plans – 401(a)(17)	270,000	265,000	265,000	260,000	255,000
Compensation limit – certain government plans – 401(a)(17)	400,000	395,000	395,000	385,000	380,000
ESOP maximum amount subject to 5-yr payout - 409(o)(1)(C)(ii)	1,080,000	1,070,000	1,070,000	1,050,000	1,035,000
ESOP amount for lengthening the 5-yr payout - 409(o)(1)(C)(ii)	215,000	210,000	210,000	210,000	205,000
Compensation minimum – SEP – 408(k)(2)(C)	600	600	600	550	550
Taxable wage base for Social Security tax – OASDI	127,200	118,500	118,500	117,000	113,700

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

NOTICE: Kidder Benefits Consultants, Inc., or any of its entities is not engaged in the practice of providing legal or tax advice. Contact your legal or tax professional for advice based on your specific circumstances.