

	2018	2017
	IRAs	
IRA Contribution Limit	\$5,500	\$5,500
IRA Catch-Up Contributions	1,000	1,000
	IRA AGI Deduction Phase-out Starting at	
Joint Return	101,000	99,000
Single or Head of Household	63,000	62,000
	SEP	
SEP Minimum Compensation	600	600
SEP Maximum Contribution	55,000	54,000
SEP Maximum Compensation	275,000	270,000
	SIMPLE Plans	
SIMPLE Maximum Contributions	12,500	12,500
Catch-up Contributions	3,000	3,000
	401(k), 403(b), Profit-Sharing Plans, etc.	
Annual Compensation	275,000	270,000
Elective Deferrals	18,500	18,000
Catch-up Contributions	6,000	6,000
Defined Contribution Limits	55,000	54,000
	1,105,000	1,080,000
ESOP Limits	220,000	215,000
	Other	
HCE Threshold	120,000	120,000
HSA Single Contributions	3,450	3,400
HSA Family Contributions	6,900	6,750
HSA Catch-Up Contributions	1,000	1,000
Defined Benefit Limits	220,000	215,000
Key Employee	175,000	175,000
457 Elective Deferrals	18,500	18,000
Control Employee (board member or officer)	110,000	105,000
Control Employee (compensation-based)	220,000	215,000
Taxable Wage Base	128,400	127,200

source:[http://www.irs.gov/Retirement-Plans/COLA-Increases-for-Dollar-Limitations-on-Benefits-and-Contributions/s/shared/retirement plans/cola/cola increases 2018-2017](http://www.irs.gov/Retirement-Plans/COLA-Increases-for-Dollar-Limitations-on-Benefits-and-Contributions/s/shared/retirement%20plans/cola/cola%20increases%202018-2017)