

Vorys Chart: Retirement Plan Indexed Amounts

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Original Amount	2016	2017	2018
\$15,000 maximum 401(k) contribution	\$18,000	\$18,000	\$18,500
\$5,000 maximum catch-up limit	\$6,000	\$6,000	\$6,000
\$200,000 annual compensation limit for qualified retirement plans	\$265,000	\$270,000	\$275,000
\$80,000 highly compensated employee compensation limit	\$120,000	\$120,000	\$120,000
\$40,000 defined contribution plan annual addition limit under §415(c)	\$53,000	\$54,000	\$55,000
\$160,000 defined benefit plan annual limit under §145(b)	\$210,000	\$215,000	\$220,000
Social security taxable wage base	\$118,500	\$127,200	\$128,700
\$130,000 key employee (top-heavy) definition for officers	\$170,000	\$175,000	\$175,000