

401(k) Plan Limits for Plan Year	2017 Limit	2018 Limit
401(k) Elective Deferral Limit	\$18,000	\$18,500
Catch-Up Contribution	\$6,000	\$6,000
Defined Contribution Dollar Limit	\$54,000	\$55,000
Compensation Limit	\$270,000	\$275,000
Highly Compensated Employee Income Limit	\$120,000	\$120,000
Key Employee Officer Limit	\$175,000	\$175,000
Non-401(k) Limits	2017 Limit	2018 Limit
403(b) Elective Deferral Limit	\$18,000	\$18,500
Defined Benefit Dollar Limit	\$215,000	\$220,000
457 Employee Deferral Limit	\$18,000	\$18,500
SEP and SIMPLE IRA Limits	2017 Limit	2018 Limit
SEP Minimum Compensation	\$600	\$600
SEP Maximum Compensation	\$270,000	\$275,000
SIMPLE Contribution Limit	\$12,500	\$12,500
SIMPLE Catch-Up Contribution	\$3,000	\$3,000
IRA and Roth Limits	2017 Limit	2018 Limit
IRA and Roth Contribution Limit	\$5,500	\$5,500
Catch-Up Contribution	\$1,000	\$1,000
Flexible Benefit Related Limits	2017 Limit	2018 Limit
Single Level Health Savings Account	\$3,400	\$3,450
Family Level Health Savings Account	\$6,750	\$6,900
Catch-Up Contribution for Health Savings Account	\$1,000	\$1,000
Health Care Flexible Spending Account	\$2,600	\$2,650
Dependent Care Flexible Spending Account	\$5,000	\$5,000
Transportation Benefits	2017 Limit	2018 Limit
Transit	\$255/month	\$260/month
Parking	\$255/month	\$260/month