

**Type of Limitation - Internal Revenue Code Section****Amount of Limitation**

Compensation Limit – 401(a)(17), 404(l)	\$280,000
Elective Deferral Limit for 401(k)/403(b)/457(b) Plans, SARSEPs – 402(g)(1), 457(e)(15), 408(k)(6)(A)(iv)	\$19,000
Catch-up Contribution Limit for 401(k)/403(b)/Governmental 457(b) Plans, SARSEPs – 414(v)(2)(B)(i)	\$6,000
Highly Compensated Employee Compensation Threshold – 414(q)(1)(B)(i)	\$125,000
Defined Benefit Plan Annual Benefit Limitation – 415(b)(1)(A)	\$225,000
Defined Contribution Plan Annual Addition Limitation - 415(c)(1)(A)	\$56,000
Key Employee Compensation Threshold for Officers – 416(i)(1)(A)(i)	\$180,000
SEP Eligibility Compensation Threshold – 408(k)(2)(C)	\$600
SEP Compensation Limit - 408(k)(3)(C)	\$280,000
SIMPLE 401(k) Plan and SIMPLE IRA Elective Contribution Limit – 401(k)(11)(B)(i)(I), 408(p)(2)(E)	\$13,000
SIMPLE 401(k) Plan and SIMPLE IRA Catch-up Contribution Limit – 414(v)(2)(B)(ii)	\$3,000
ESOP Maximum Account Balance Subject to 5-year Distribution Period – 409(o)(1)(C)	\$1,130,000
ESOP Incremental Amount for Lengthening 5-year Distribution Period - 409(o)(1)(C)	\$225,000
Compensation Limit for Grandfathered Participants in Certain Governmental Plans – 401(a)(17)	\$415,000

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