

2017 Limits for Benefit Plans

RETIREMENT BENEFITS AND CONTRIBUTION LIMITS	2017	2016	2015	2014
Elective deferral: 401(k), 403(b) & 457(b) plans	\$18,000	\$18,000	\$18,000	\$17,500
Catch-up: 401(k), 403(b) & 457(b) plans	\$6,000	\$6,000	\$6,000	\$5,500
Annual additions: defined contribution plans	\$54,000	\$53,000	\$53,000	\$52,000
Annual benefits: defined benefit plans	\$215,000	\$210,000	\$210,000	\$210,000
ANNUAL COMPENSATION LIMITS				
General rule	\$270,000	\$265,000	\$265,000	\$260,000
Certain governmental plans	\$400,000	\$395,000	\$395,000	\$385,000
OTHER THRESHOLDS				
“Highly Compensated Employee” definition	\$120,000	\$120,000	\$120,000	\$115,000
“Officer” for “Key Employee” definition	\$175,000	\$170,000	\$170,000	\$170,000
Social Security taxable wage base	\$127,200	\$118,500	\$118,500	\$117,000
FSA CONTRIBUTION LIMITS				
Elective contribution; health care	\$2,600	\$2,550	\$2,550	\$2,500
Dependent care	\$5,000	\$5,000	\$5,000	\$5,000
HSA LIMITS				
HSA maximum contribution	Self-only: \$3,400 Family: \$6,750 Catch-up: \$1,000	Self-only: \$3,350 Family: \$6,750 Catch-up: \$1,000	Self-only: \$3,350 Family: \$6,650 Catch-up: \$1,000	Self-only: \$3,300 Family: \$6,550 Catch-up: \$1,000
HDHP minimum deductible	Self-only: \$1,300 Family: \$2,600	Self-only: \$1,300 Family: \$2,600		
HDHP maximum out-of-pocket	Self-only: \$6,550 Family: \$13,100	Self-only: \$6,550 Family: \$13,100		
PPACA MAXIMUM OUT-OF-POCKET	Self-only: \$7,150 Family: \$14,300	Self-only: \$6,850 Family: \$13,700		




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