

2017 Cost of Living Adjustments Announced

Insight — October 27, 2016

The Internal Revenue Code provides for dollar limitations on benefits and contributions under qualified retirement plans. Today, the Internal Revenue Service announced the 2017 cost-of-living adjustments affecting dollar limitations for qualified retirement plans, listed below. Elective deferral limits are unchanged, but several other limits have been increased.

For a historical chart of the applicable dollar limitations since 1984, [click here](#).

For questions about the qualified plan limitations or any other benefits questions, contact a member of Holland & Hart's Benefits Law Group.

401(k), 403(b), Profit-Sharing Plans, etc.

	2017	2016	2015
Annual Compensation	270,000	265,000	265,000
Elective Deferrals	18,000	18,000	18,000
Catch-up Contributions	6,000	6,000	6,000
Defined Contribution Limits	54,000	53,000	53,000
ESOP Limits	1,080,000 215,000	1,070,000 210,000	1,070,000 210,000
HCE Threshold	120,000	120,000	120,000
Defined Benefit Limits	215,000	210,000	210,000
Key Employee	175,000	170,000	170,000
457 Elective Deferrals	18,000	18,000	18,000
Taxable Wage Base	127,200	118,500	118,500

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