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Important Limits for 2018

The following limits apply for 2018:

<u>Health Savings Accounts:</u>	<u>2017</u>	<u>2018</u>
Maximum Contribution Amount		
Individual	\$3,400	\$3,450
Family	\$6,750	\$6,900
Catch-Up Contributions (age 55 and older)	\$1,000	\$1,000

Flexible Spending Accounts:

Maximum Medical Reimbursement	\$2,600	\$2,650
Dependent Day Care	\$5,000	\$5,000

Commuter Benefits:

The maximum monthly pre-tax limit for mass transit and parking will increase from \$255 in 2017 to \$260 in 2018.

Retirement Plans

Item	IRC Reference	2017 Limit	2018 Limit
401(k) and 403(b) Employee Deferral Limit ¹	402(g)(1)	\$18,000	\$18,500
457 Employee Deferral Limit	457(e)(15)	\$18,000	\$18,500
Catch-up Contribution ²	414(v)(2)(B)(i)	\$6,000	\$6,000
Defined Contribution Dollar Limit	415(c)(1)(A)	\$54,000	\$55,000
Defined Benefit Dollar Limit	415(b)(1)(A)	\$215,000	\$220,000
Compensation Limit ³	401(a)(17); 404(l)	\$270,000	\$275,000
Highly Compensated Employee Income Limit ⁴	414(q)(1)(B)	\$120,000	\$120,000
Key Employee/Officer	416(i)(1)(A)(i)	\$175,000	\$175,000
Social Security Taxable Wage Base		\$127,200	\$128,700