

# 2018 Cost-of-Living Adjustments to Contribution Limits for Retirement Plans

TYPE OF LIMITATION		2017	2018
<b>Elective Deferrals</b>	401(k), 403(b), and 457(b)	\$18,500	\$18,000
	Simplified Employee Pension	\$18,500	\$18,000
	SIMPLE Retirement Accounts	\$12,500	\$12,500
<b>Catch-up Deferrals</b> <i>(Age 50)</i>	401(k), 403(b), and 457(b)	\$6,000	\$6,000
	Simplified Employee Pension	\$6,000	\$6,000
	SIMPLE Retirement Accounts	\$3,000	\$3,000
<b>Defined Contribution Maximum Annual Addition</b>	Lesser of 100% of Compensation or	\$55,000	\$54,000
<b>Simplified Employee Pension Maximum Annual Addition</b>	Lesser of 25% of Compensation or	\$55,000	\$54,000
<b>IRA Contribution Limits</b>	Traditional and Roth	\$5,500	\$5,500
<b>IRA Catch-up Contributions</b> <i>(Age 50)</i>	Traditional and Roth	\$1,000	\$1,000