

Compliance

2017 to 2019 Internal Revenue Service Limits

	2017	2018	2019
401(k) Maximum Annual Elective Deferrals Applies to HART: 457b Plan	\$18,000	\$18,500	\$19,000
401(k) Catch-up Contributions* Applies to HART: 457b Plan	\$6,000	\$6,000	\$6,000
Maximum Contributions Applies to HART: IRS Code Section 415	The lesser of \$54,000 or 100% of compensation	The lesser of \$55,000 or 100% of compensation	The lesser of \$56,000 or 100% of compensation
Compensation for Highly Compensated Employee**	\$120,000 in 2016	\$120,000 in 2017	\$120,000 in 2018
Compensation for Key Employee Officer**	\$175,000	\$175,000	\$180,000
Compensation Limit for Testing and Contribution Determination	\$270,000	\$275,000	\$280,000
Social Security Taxable Wage Base	\$127,200	\$128,400	\$132,900

*Participants who are age 50 or older, or who will reach age 50 during the calendar year, are allowed to make additional "catch-up" elective deferrals over and above the current elective deferral limit.

**See Chapter 2 of the Administration Manual for the full definition of Highly Compensated Employee and Key Employee.

If you have any questions regarding the new IRS limits, please contact your Client Services Team.

