

2017 Plan Limits

401(k), 403(b), 457 Deferral	\$18,000	HCE Comp Determination	\$120,000
401(k), 403(b), 457 Catch-up*	\$6,000	Top-Heavy Key Employee	\$175,000
Maximum Compensation	\$270,000	Defined Benefit 415 Limit	\$215,000
DC Plan 415 Contribution Limit	\$54,000	SEP Minimum Compensation	\$600
Social Security Wage Base	\$127,200	Traditional/Roth IRA	\$5,500
SIMPLE Deferral Limit	\$12,500	Traditional/Roth IRA Catch-up*	\$1,000
SIMPLE Catch-up	\$3,000		

*Available if age 50 or older by December 31st

Important Due Dates

Deposit 401(k)/403(b) deferrals	Within 5 business days
SPD to newly eligible employee	Within 90 days
Safe Harbor Notice	30-90 days prior to plan year
Supplemental Safe Harbor Notice	30 days prior to plan year end
Form 5500	7 months after plan year
Form 5558 (5500 extension)	7 months after plan year
Form 5500 with extension	9½ months after plan year
Summary Annual Report	9 months after plan year
ADP/ACP Refunds w/o penalty	2½ months after plan year
1099-R to report distributions	January 31st

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