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2017 Retirement Plan Dollar Limits Mostly Remain Flat — So What Can Employers Do to Increase Retirement Readiness?

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The Internal Revenue Service and the Social Security Administration announced the cost-of-living adjustments affecting limitations for qualified retirement plans and IRAs for 2017. Overall, the limitations remain flat because inflation is low. IRS Notice 2016-62 sets forth the annual dollar limitations effective Jan. 1, 2017, as required under Section 415(d) of the Internal Revenue Code. The Consumer Price Index for All Urban Consumers is the benchmark used to determine the index, and it did not have the increases needed to trigger many adjustments for 2017. As a result, some of the 2017 dollar limits will again remain unchanged and a few limits will increase. In this article, partner Mark Brossman and special counsel Susan Bernstein discuss steps that employers and plan sponsors can take to increase participation and retirement savings amidst the mostly flat dollar limits effective in 2017.

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