

**ALERTS**

## 2018 Increases Announced for Retirement Plan Dollar Limits

**November 27, 2017**

The Secretary of the Treasury announced the 2018 limits for qualified retirement plans and IRAs for 2018 based on cost of living increases. IRS Notice 2017-64 sets forth the annual dollar limitations effective Jan. 1, 2018, 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. As a result, many of the 2018 dollar limits will increase, as noted in the chart below, and a few limits will remain flat. For 2018, employees will be able to defer up to \$18,500 into their qualified defined contribution plans, and an additional \$6,000 for those over the age of 50, for a combined total of \$24,500. Highly compensated employees who earn more than \$120,000 and who participate in both qualified and non-qualified plans will have a slightly greater amount of their compensation allocated to the qualified plan with the increase of the compensation limit from \$270,000 to \$275,000.

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**EMPLOYMENT AND EMPLOYEE BENEFITS**

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## Attachments

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