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PUBLICATIONS

2018 Increases Announced for Retirement Plan Dollar Limits

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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 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 and a few limits will remain flat. In this article, partner Mark Brossman and special counsel Susan Bernstein detail the changes which take effect Jan. 1, 2018.

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