



IRS Benefits and Compensation Limitations

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Provision	IRC Citation	2015	2016	2017
Limit on 457(e)(15) Deferrals	§ 457(e)(15)	\$18,000	\$18,000	\$18,000
Catch-up Contribution Limit (for those over 50 years of age)	§ 414(v)(2)(B)(i)	\$6,000	\$6,000	\$6,000
Benefits Limit – The maximum annual benefit that can be paid to a participant. *, **	§ 415(b)(1)(A)	\$210,000	\$210,000	\$215,000
Limit on Additional Contributions	§ 415(c)(1)(A)	\$53,000	\$53,000	\$54,000
Limit Used in the Definition of a Highly Compensated Employee	§ 414(q)(1)(B)	\$120,000	\$120,000	\$120,000
Limitation on Compensation – The maximum amount of annual compensation on which retirement contributions may be based (for post 1/1/96 hires).***	§ 401(a)(17)	\$265,000	\$265,000	\$270,000
Maximum Amount of Earnings Subject to Social Security	--	\$118,500	\$118,500	\$127,200

- * This is the basic limit. However, there may be adjustments to the limit for age at retirement, WRS enrollment date, and for certain protective category employees.
- ** Under s 415(b)(1)(B), for certain pre-2017 retirees, the limit is based on multiplying the compensation limit through 2016 by 1.0012.
- *** Does not apply to certain post January 1, 1996 hires who were previously enrolled in the WRS.