

Cash Balance Pension & Profit Sharing/401(k) Plans - '17 Non-PBGC Maximums*

Age	Required	Discretionary (subject to COLA)			Total Annual Contribution Range	
	CBP Credit	6% PS**	401(k)	Catch-up	Minimum to Maximum	
26	\$44,756	\$16,200	\$18,000	\$0	\$44,756	\$78,956
27	47,019	16,200	18,000	0	47,019	81,219
28	49,399	16,200	18,000	0	49,399	83,599
29	51,900	16,200	18,000	0	51,900	86,100
30	54,529	16,200	18,000	0	54,529	88,729
31	57,291	16,200	18,000	0	57,291	91,491
32	60,194	16,200	18,000	0	60,194	94,394
33	63,246	16,200	18,000	0	63,246	97,446
34	66,453	16,200	18,000	0	66,453	100,653
35	69,824	16,200	18,000	0	69,824	104,024
36	73,370	16,200	18,000	0	73,370	107,570
37	77,093	16,200	18,000	0	77,093	111,293
38	81,010	16,200	18,000	0	81,010	115,210
39	85,126	16,200	18,000	0	85,126	119,326
40	89,452	16,200	18,000	0	89,452	123,652
41	94,000	16,200	18,000	0	94,000	128,200
42	98,781	16,200	18,000	0	98,781	132,981
43	103,807	16,200	18,000	0	103,807	138,007
44	109,092	16,200	18,000	0	109,092	143,292
45	114,646	16,200	18,000	0	114,646	148,846
46	120,486	16,200	18,000	0	120,486	154,686
47	126,626	16,200	18,000	0	126,626	160,826
48	133,079	16,200	18,000	0	133,079	167,279
49	139,865	16,200	18,000	0	139,865	174,065
50	146,999	16,200	18,000	6,000	146,999	187,199
51	154,499	16,200	18,000	6,000	154,499	194,699
52	162,384	16,200	18,000	6,000	162,384	202,584
53	170,675	16,200	18,000	6,000	170,675	210,875
54	179,389	16,200	18,000	6,000	179,389	219,589
55	188,553	16,200	18,000	6,000	188,553	228,753
56	198,186	16,200	18,000	6,000	198,186	238,386
57	208,315	16,200	18,000	6,000	208,315	248,515
58	218,962	16,200	18,000	6,000	218,962	259,162
59	230,156	16,200	18,000	6,000	230,156	270,356
60	241,924	16,200	18,000	6,000	241,924	282,124
61	254,296	16,200	18,000	6,000	254,296	294,496
62	267,303	16,200	18,000	6,000	267,303	307,503
63	261,428	16,200	18,000	6,000	261,428	301,628
64	255,479	16,200	18,000	6,000	255,479	295,679
65	249,458	16,200	18,000	6,000	249,458	289,658
66	262,224	16,200	18,000	6,000	262,224	302,424
67	275,645	16,200	18,000	6,000	275,645	315,845
68	289,755	16,200	18,000	6,000	289,755	329,955
69	304,589	16,200	18,000	6,000	304,589	344,789
70	320,185	16,200	18,000	6,000	320,185	360,385

*Compensation of at least \$270,000

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**Profit Sharing 6% limitation assumes all participants receive the maximum cash balance credit

Cash Balance Pension & Profit Sharing/401(k) Plans - '17 PBGC Maximums*

Age	Required	Discretionary (subject to COLA)			Total Annual Contribution Range	
	CBP Credit	Max PS	401(k)	Catch-up	Minimum to Maximum	
26	\$44,756	\$36,000	\$18,000	\$0	\$44,756	- \$98,756
27	47,019	36,000	18,000	0	47,019	- 101,019
28	49,399	36,000	18,000	0	49,399	- 103,399
29	51,900	36,000	18,000	0	51,900	- 105,900
30	54,529	36,000	18,000	0	54,529	- 108,529
31	57,291	36,000	18,000	0	57,291	- 111,291
32	60,194	36,000	18,000	0	60,194	- 114,194
33	63,246	36,000	18,000	0	63,246	- 117,246
34	66,453	36,000	18,000	0	66,453	- 120,453
35	69,824	36,000	18,000	0	69,824	- 123,824
36	73,370	36,000	18,000	0	73,370	- 127,370
37	77,093	36,000	18,000	0	77,093	- 131,093
38	81,010	36,000	18,000	0	81,010	- 135,010
39	85,126	36,000	18,000	0	85,126	- 139,126
40	89,452	36,000	18,000	0	89,452	- 143,452
41	94,000	36,000	18,000	0	94,000	- 148,000
42	98,781	36,000	18,000	0	98,781	- 152,781
43	103,807	36,000	18,000	0	103,807	- 157,807
44	109,092	36,000	18,000	0	109,092	- 163,092
45	114,646	36,000	18,000	0	114,646	- 168,646
46	120,486	36,000	18,000	0	120,486	- 174,486
47	126,626	36,000	18,000	0	126,626	- 180,626
48	133,079	36,000	18,000	0	133,079	- 187,079
49	139,865	36,000	18,000	0	139,865	- 193,865
50	146,999	36,000	18,000	6,000	146,999	- 206,999
51	154,499	36,000	18,000	6,000	154,499	- 214,499
52	162,384	36,000	18,000	6,000	162,384	- 222,384
53	170,675	36,000	18,000	6,000	170,675	- 230,675
54	179,389	36,000	18,000	6,000	179,389	- 239,389
55	188,553	36,000	18,000	6,000	188,553	- 248,553
56	198,186	36,000	18,000	6,000	198,186	- 258,186
57	208,315	36,000	18,000	6,000	208,315	- 268,315
58	218,962	36,000	18,000	6,000	218,962	- 278,962
59	230,156	36,000	18,000	6,000	230,156	- 290,156
60	241,924	36,000	18,000	6,000	241,924	- 301,924
61	254,296	36,000	18,000	6,000	254,296	- 314,296
62	267,303	36,000	18,000	6,000	267,303	- 327,303
63	261,428	36,000	18,000	6,000	261,428	- 321,428
64	255,479	36,000	18,000	6,000	255,479	- 315,479
65	249,458	36,000	18,000	6,000	249,458	- 309,458
66	262,224	36,000	18,000	6,000	262,224	- 322,224
67	275,645	36,000	18,000	6,000	275,645	- 335,645
68	289,755	36,000	18,000	6,000	289,755	- 349,755
69	304,589	36,000	18,000	6,000	304,589	- 364,589
70	320,185	36,000	18,000	6,000	320,185	- 380,185

*Compensation of at least \$270,000