



## IRS Annual Compensation Limits for Contributions

The Internal Revenue Service sets a contribution limit based on annual earnings and membership date. Do not send KPER contributions for any earnings over the annual compensation limit.

Membership date on or after July 1, 1996

**2018 Annual Compensation Limit**

**\$275,000**

Membership date before July 1, 1996

**2018 Annual Compensation Limit**

**\$405,000**

*Historical Reference*

**Annual Compensation Limit**

Year	Membership date on or after July 1, 1996	Membership date before July 1, 1996
2018	\$275,000	\$405,000
2017	\$270,000	\$400,000
2016	\$265,000	\$395,000
2015	\$265,000	\$395,000
2014	\$260,000	\$385,000
2013	\$255,000	\$380,000
2012	\$250,000	\$375,000
2011	\$245,000	\$360,000
2010	\$245,000	\$360,000
2009	\$245,000	\$360,000
2008	\$230,000	\$345,000
2007	\$225,000	\$335,000
2006	\$220,000	\$325,000
2005	\$210,000	\$315,000
2004	\$205,000	\$305,000
2003	\$200,000	\$300,000
2002	\$200,000	\$295,000
2001	\$170,000	\$285,000
2000	\$170,000	\$275,000