

DEFINED BENEFIT CONTRIBUTIONS

**Effective for Plan Years Ending in 2018
With NRA 62 and 5 Years of Participation**

Ages/Comp	30,000	50,000	70,000	90,000	110,000	130,000	150,000	170,000	190,000
32	43,209	69,811	75,049	75,049	75,049	75,049	75,049	75,049	75,049
34	47,403	77,041	82,820	82,820	82,820	82,820	82,820	82,820	82,820
36	52,003	85,030	91,406	91,406	91,406	91,406	91,406	91,406	91,406
38	57,050	93,853	100,893	100,893	100,893	100,893	100,893	100,893	100,893
40	62,586	103,599	111,368	111,368	111,368	111,368	111,368	111,368	111,368
42	69,555	114,368	122,945	122,945	122,945	122,945	122,945	122,945	122,945
44	78,120	126,286	135,757	135,757	135,757	135,757	135,757	135,757	135,757
46	87,240	139,474	149,933	149,933	149,933	149,933	149,933	149,933	149,933
48	96,946	154,075	165,630	165,630	165,630	165,630	165,630	165,630	165,630
50	107,272	170,241	183,010	183,010	183,010	183,010	183,010	183,010	183,010
52	118,256	188,147	202,259	202,259	202,259	202,259	202,259	202,259	202,259
54	129,933	208,057	223,662	223,662	223,662	223,662	223,662	223,662	223,662
56	142,345	230,172	247,435	247,435	247,435	247,435	247,435	247,435	247,435
58	146,753	244,588	254,750	254,750	254,750	254,750	254,750	254,750	254,750
60	140,480	234,133	251,693	251,693	251,693	251,693	251,693	251,693	251,693
62	133,920	223,200	268,298	268,298	268,298	268,298	268,298	268,298	268,298
64	127,046	211,745	285,952	295,575	295,575	295,575	295,575	295,575	295,575

- Comp is W-2 wages, or self-employment income less self-employment tax deduction and pension deduction for the self-employed and their share of any employee cost.
- The individual is assumed to have been in business for at least three years.
- Contribution amounts may be less when using a DB/DC Combination design.
- For owner only plans, increase the amount shown by 1.25 due to the granting of past service.