

DEFINED BENEFIT CONTRIBUTIONS

**Effective for Plan Years Ending in 2019
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	47,673	72,268	81,302	81,302	81,302	81,302	81,302	81,302	81,302
34	52,030	79,767	89,739	89,739	89,739	89,739	89,739	89,739	89,739
36	56,785	88,064	99,073	99,073	99,073	99,073	99,073	99,073	99,073
38	61,975	97,244	109,401	109,401	109,401	109,401	109,401	109,401	109,401
40	67,640	107,406	120,830	120,830	120,830	120,830	120,830	120,830	120,830
42	74,398	118,658	133,490	133,490	133,490	133,490	133,490	133,490	133,490
44	82,367	131,141	147,532	147,532	147,532	147,532	147,532	147,532	147,532
46	90,891	144,988	163,111	163,111	163,111	163,111	163,111	163,111	163,111
48	100,007	160,358	180,404	180,404	180,404	180,404	180,404	180,404	180,404
50	109,755	177,424	199,603	199,603	199,603	199,603	199,603	199,603	199,603
52	120,176	196,375	220,922	220,922	220,922	220,922	220,922	220,922	220,922
54	131,316	217,472	244,655	244,655	244,655	244,655	244,655	244,655	244,655
56	144,550	240,919	271,034	271,034	271,034	271,034	271,034	271,034	271,034
58	149,009	248,349	279,392	279,392	279,392	279,392	279,392	279,392	279,392
60	142,579	237,631	267,334	267,334	267,334	267,334	267,334	267,334	267,334
62	135,932	226,555	295,099	295,099	295,099	295,099	295,099	295,099	295,099
64	128,973	214,956	300,937	325,757	325,757	325,757	325,757	325,757	325,757

- Comp is W-2 wages, or self-employment income less self-employment tax deduction and pension deduction for the self-employed and his/her 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.