

## RETIREMENT PLAN CONTRIBUTION LIMITS

<b>Plan Type</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Traditional, Roth, Spousal IRA Catch-Up Contribution (the lesser of 100% of comp or)	\$6,000	\$5,500	\$5,500
Traditional, Roth, Spousal IRA Catch-Up Contribution	\$1,000	\$1,000	\$1,000
Employer Deduction Limit (SEP, MPP, PSP, 401(K))	25% aggregate compensation	25% aggregate compensation	25% aggregate compensation
Elective Deferrals (402g, 401k, SARSEP, 458, and 403b)	\$19,000	\$18,500	\$18,000
Defined Contribution 415 Limit (the lesser of 100% of comp or)	\$56,000	\$55,000	\$54,000
Salary Deferral Catch-Up Limit (doesn't count against 415 limits in a 401k plan)	\$6,000	\$6,000	\$6,000
SIMPLE Plan Deferrals	\$13,000	\$12,500	\$12,500
SIMPLE IRA Catch-Up Limit	\$3,000	\$3,000	\$3,000
Defined Benefit 415 Limit	\$225,000	\$220,000	\$215,000
Annual Compensation Cap	\$280,000	\$275,000	\$270,000
SEP Participation Compensation Minimum	\$600	\$600	\$600
Highly Compensated Employee	\$125,000	\$120,000	\$120,000
Key Employee Officer Definition	\$180,000	\$175,000	\$175,000
Social Security Taxable Wage Base	\$132,900	\$128,400	\$127,200