

**COST OF LIVING INCREASES FOR DOLLAR LIMITATIONS
ON BENEFITS AND CONTRIBUTIONS**

	2019	2018	2017
401(k), 403(b), Profit Sharing Plans, etc.			
Annual Compensation	\$280,000	\$275,000	\$270,000
Elective Deferrals	\$19,000	\$18,500	\$18,000
Catch-up Contributions	\$6,000	\$6,000	\$6,000
Defined Contribution Limits	\$56,000	\$55,000	\$54,000
SIMPLE Plans			
SIMPLE Maximum Contributions	\$13,000	\$12,500	\$12,500
Catch-up Contributions	\$3,000	\$3,000	\$3,000
SEP			
SEP Minimum Compensation	\$600	\$600	\$600
SEP Maximum Contribution	\$56,000	\$55,000	\$54,000
SEP Maximum Compensation	\$280,000	\$275,000	\$270,000
IRAs			
IRA Contribution Limit	\$6,000	\$5,500	\$5,500
IRA Catch-up Contributions	\$1,000	\$1,000	\$1,000
Other			
Taxable Wage Base	\$132,900	\$128,400	\$127,200
Highly Compensated Employee (HCE) Threshold	\$125,000	\$120,000	\$120,000
Defined Benefit Limits	\$225,000	\$220,000	\$215,000
Key Employee	\$180,000	\$175,000	\$175,000
457 Elective Deferrals	\$19,000	\$18,500	\$18,000
Control Employee (Board Member or Officer)	\$110,000	\$110,000	\$105,000
Control Employee (Compensation-Based)	\$225,000	\$220,000	\$215,000