

2019 Contribution Limits

Type of Limitation	2019	2018	2017
401(k) & 403(b) Elective Deferrals	\$19,000	\$18,500	\$18,000
Catch Up Amount	\$6,000	\$6,000	\$6,000
Defined Benefit Plans	\$225,000	\$220,000	\$215,000
Defined Contribution Plans	\$56,000	\$55,000	\$54,000
Annual Compensation Limit	\$280,000	\$275,000	\$270,000
ESOP Limits -409(o)(1)(C)	\$1,130,000	\$1,105,000	\$1,080,000
	\$225,000	\$220,000	\$215,000
457(b)(2) and 457(c)(1) Limits	\$19,000	\$18,500	\$18,000
Highly Compensated	\$125,000	\$120,000	\$120,000
Key Employee Officer Threshold	\$180,000	\$175,000	\$175,000

Type of Limitation

	2019	2018	2017
SIMPLE plans	\$13,000	\$12,500	\$12,500
SIMPLE plan catch up amount	\$3,000	\$3,000	\$3,000
SEP Coverage (<i>Minimum compensation</i>)	\$600	\$600	\$600
Income Subject to Social Security Tax	\$132,900	\$128,400	\$127,200
IRA Limits	\$6,000	\$5,500	\$5,500
IRA Catchup	\$1,000	\$1,000	\$1,000

Roth IRA Contribution Phase-out Limits

Single	\$122k – 137k	\$120k-135k	\$118k-133k
Married Filing Jointly	\$193k – 203k	\$189k-199k	\$186k-196k



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