

ANNUAL LIMITATIONS FOR 2019

Plan Limits for Year	2019	2018
401(k) Elective Deferrals	\$19,000	\$18,500
Catch-Up Contribution Limit	\$6,000	\$6,000
Annual Defined Contribution Limit	\$56,000	\$55,000
Annual Compensation Limit	\$280,000	\$275,000
Annual Defined Benefit Plan Limit	\$225,000	\$220,000
Highly Compensated Employees	\$125,000	\$120,000
Key Employees	\$180,000	\$175,000
<i>Related Limits</i>		
403(b)/457 Elective Deferrals*	\$19,000	\$18,500
SIMPLE Employee Deferrals	\$13,000	\$12,500
SIMPLE Catch-Up Deferral	\$3,000	\$3,000
SEP Minimum Compensation	\$600	\$600
SEP Annual Compensation Limit	\$280,000	\$275,000
Social Security Wage Base	\$132,900	\$128,400
Self-only HSA contribution limit	\$3,500	\$3,450
Family HSA contribution limit	\$7,000	\$6,900

*457 Contribution Limits for 2019. The maximum amount you can contribute to a 457 retirement plan in 2019 rose by \$500 to \$19,000, including any employer contributions. For example, if your employer contributes \$1,000 for 2019, you are allowed to contribute \$18,000 to meet the annual limit.