

2019 Cost of Living Increases

	2019 Amount
401(k) and 403(b), 457 Deferral Limit	\$ 19,000
401(k), 403(b), 457 Catch-up Contribution Limit	\$ 6,000
SIMPLE Deferral Limit	\$ 13,000
SIMPLE Catch-up Contribution Limit	\$ 3,000
IRA Contribution Limit	\$ 6,000
IRA Catch-up Contribution Limit	\$ 1,000
Annual Compensation Limit	\$ 280,000
DB 415 Limit	\$ 225,000
DC 415 Limit	\$ 56,000
Dollar Limit for HCE	\$ 125,000
Dollar Limit for Key Employee	\$ 180,000
Comp Limit for SEP Eligibility	\$ 600
Social Security Wage Base	\$ 132,900

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