

2019 Retirement Plan Limits

CODE SECTION	EXPLANATION	2019	2018	2017	2016
402(g)(1) Elective Deferrals	Maximum amount employees can contribute to a 401(k) or 403(b) plan	\$19,000	\$18,500	\$18,000	\$18,000
457(b)(2) and 457(c)(1) Limits	Maximum amount an employee and/or employer can contribute to a 457 Plan	\$19,000	\$18,500	\$18,000	\$18,000
414(v)(2)(B)(i) Catchup Contributions	Additional amount those over age 50 can contribute to a 401(k) or 403(b) plan	\$6,000	\$6,000	\$6,000	\$6,000
415(c)(1)(A) Defined Contribution Limits	Annual limit on all contributions (employee and employer) for 401(k) and 403(b) plans	\$56,000	\$55,000	\$54,000	\$53,000
414(q)(1)(B) Highly Compensated Employee Threshold	Compensation amount used to determine highly compensated employees (lookback year)	\$125,000	\$120,000	\$120,000	\$120,000
Annual Compensation Limit	Maximum compensation for qualified plan purposes	\$280,000	\$275,000	\$270,000	\$265,000
Taxable Wage Base	Social Security wage base	\$132,300	\$128,400	\$127,200	\$118,500

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