

Retirement / Pension Plan Limitations (www.PPC-TPA.com)

Type of Limitation	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Elective Deferrals (401k, 457b and 403b)	19,000	18,500	18,000	18,000	18,000	17,500	17,500	17,000	16,500	16,500	16,500	15,500	15,500
+ Catch-Up if over Age 50	6,000	6,000	6,000	6,000	6,000	5,500	5,500	5,500	5,500	5,500	5,500	5,000	5,000
Annual DC Contribution Limit (under age 50 or No 401k Option)	56,000	55,000	54,000	53,000	53,000	52,000	51,000	50,000	49,000	49,000	49,000	46,000	45,000
Annual DB Contribution Limit	220,000	220,000	215,000	210,000	210,000	210,000	205,000	200,000	195,000	195,000	195,000	185,000	180,000
Annual Compensation Limit	280,000	275,000	270,000	265,000	265,000	260,000	255,000	250,000	245,000	245,000	245,000	230,000	225,000
Highly Compensated (Lookback year Calculation)	125,000	120,000	120,000	120,000	120,000	115,000	115,000	115,000	110,000	110,000	110,000	105,000	100,000
Top-Heavy Plan Key Employee Comp	180,000	175,000	175,000	170,000	170,000	170,000	165,000	160,000	160,000	160,000	160,000	150,000	145,000
SEP Contribution Levels (the lesser of...) entity type	56,000 or 25%	55,000 or 25%	54,000 or 25%	53,000 or 25%	53,000 or 25%	52,000 or 25%	51,000 or 25%	50,000 or 25%	49,000 or 25%	49,000 or 25%	49,000 or 25%	46,000 or 25%	45,000 or 25%
Simple	13,000	12,500	12,500	12,500	12,500	12,000	12,000	11,500	11,500	11,500	11,500	10,500	10,500
+ Catch-Up if over Age 50	3,000	3,000	3,000	3,000	3,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
IRA Contribution Limits	6,000	5,500	5,500	5,500	5,500	5,500	5,500	5,000	5,000	5,000	5,000	5,000	4,000
+ Catch-Up if over Age 50	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Income Subject to Social Security	132,900	128,400	127,200	118,500	118,500	117,000	113,700	110,100	106,800	106,800	106,800	102,000	97,500