

Pension Plan Limits for the 2019 Tax Year



**CAPITAL RETIREMENT
PLAN SERVICES, INC**
PLAN DESIGN, CONSULTING, ADMINISTRATION

SELECTED LIMITS

Plan Limits for Plan Year

	2019	2018	2017	2016
401(k) Elective Deferrals	\$19,000	\$18,500	\$18,000	\$18,000
Catch-Up Contribution Limit	\$6,000	\$6,000	\$6,000	\$6,000
Annual Defined Contribution Limit	\$56,000	\$55,000	\$54,000	\$53,000
Annual Compensation Limit	\$280,000	\$275,000	\$270,000	\$265,000
Highly Compensated Employee	\$125,000	\$120,000	\$120,000	\$120,000
Key Employee (officer compensation)	\$180,000	\$175,000	\$175,000	\$170,000

Non-401(k) Related Limits

DB Plan Annual Benefit Limit	\$225,000	\$220,000	\$215,000	\$210,000
403(b)/457 Elective Deferrals	\$19,000	\$18,500	\$18,000	\$18,000
SIMPLE Employee Deferrals	\$13,000	\$12,500	\$12,500	\$12,500
SIMPLE Catch-Up Deferrals	\$3,000	\$3,000	\$3,000	\$3,000
SEP Compensation Limit	\$280,000	\$275,000	\$270,000	\$265,000
Social Security Wage Base	\$132,900	\$128,400	\$127,200	\$118,500