

# PLAN LIMITS

**2019**

401(k), 403(b), 457  
Elective Deferral  
Limit **\$19,000**

Catch-Up Contribution  
Limit (age 50 and  
older) **\$6,000**

Annual Compensation  
Limit **\$280,000**

Defined Contribution  
Limit **\$56,000**

Defined Benefit Limit  
**\$225,000**

Definition of Highly  
Compensated  
Employee **\$125,000**

Key Employee  
**\$180,000**

IRA Contribution  
Limit **\$6,000**

IRA Catch-Up  
Contributions (age 50  
and older) **\$1,000**

**2018**

401(k), 403(b), 457  
Elective Deferral  
Limit **\$18,500**

Catch-Up Contribution  
Limit (age 50 and  
older) **\$6,000**

Annual Compensation  
Limit **\$275,000**

Defined Contribution  
Limit **\$55,000**

Defined Benefit  
Limit **\$220,000**

Definition of Highly  
Compensated  
Employee **\$120,000**

Key Employee  
**\$175,000**

IRA Contribution  
Limit **\$5,500**

IRA Catch-Up  
Contributions (age 50  
and older) **\$1,000**

The IRS announced cost of living adjustments affecting dollar limitations for pension plans and other retirement-related items for the 2019 tax year.

