

# 2019

## CONTRIBUTION & BENEFIT LIMITS

401(k) and Other Qualified Plans

	2019	2018
Annual Allowable Compensation Limit	<b>\$280,000</b>	\$275,000
Annual Limit for Defined Contribution Plan	<b>\$56,000</b>	\$55,000
Maximum Elective Deferral Limit <sup>1</sup>	<b>\$19,000</b>	\$18,500
Catch-up Contribution Limit <sup>1*</sup>	<b>\$6,000</b>	\$6,000
Key Employee Income in a Top Heavy Plan	<b>\$180,000</b>	\$175,000
Highly Compensated Employee Threshold	<b>\$125,000</b>	\$120,000
FICA Base	<b>\$132,900</b>	\$128,400
SIMPLE Maximum Annual Deferral Limit	<b>\$13,000</b>	\$12,500
SIMPLE (401(k) or IRA) Catch-up Contribution Limit*	<b>\$3,000</b>	\$3,000
IRA Contribution Limit	<b>\$6,000</b>	\$5,500
IRA Catch-up Contribution Limit*	<b>\$1,000</b>	\$1,000

<sup>1</sup> 401(k), 457, 403(b) Plans

\*for individuals aged 50 and over



**Sentinel Pension**  
A Division of Faulk & Winkler, LLC

Please refer to the IRS Website for complete details.