

Cost-of-Living Adjustments for Retirement Items

Code Section	2019	2018	2017
401(a)(17)/ 404(l) Annual Compensation	280,000	275,000	\$270,000
402(g)(1) Elective Deferrals	19,000	18,500	18,000
408(k)(2)(C) SEP Minimum Compensation	600	600	600
408(k)(3)(C) SEP Maximum Compensation	280,000	275,000	270,000
408(p)(2)(E) SIMPLE Maximum Contributions	13,000	12,500	12,500
409(o)(1)(C) ESOP Limits	1,130,000	1,105,000	1,080,000
	225,000	220,000	215,000
414(q)(1)(B) HCE threshold	125,000	120,000	120,000
414(q)(1)(C)	---	---	---
414(v)(2)(B)(i) Catch-up Contribution	6,000	6,000	6,000
414(v)(2)(B)(ii) Catch-up Contribution	3,000	3,000	3,000
415(b)(1)(A) DB Limits	225,000	220,000	215,000
415(b)(2)(G) DB Limits	---	---	---
415(c)(1)(A) DC Limits	56,000	55,000	54,000
416(i)(1)(A)(i) Key EE	180,000	175,000	175,000
457(e)(15) Deferral Limit	19,000	18,500	18,000
4980A(c)(1) Excess Distributions	---	---	---
1.61-21(f)(5)(i) Control EE	110,000	110,000	105,000
1.61-21(f)(5)(iii) Control EE	225,000	220,000	215,000
219(b)(5)(A) IRA Contribution Limit	6,000	5,500	5,500
219(b)(5)(B) IRA Catch-Up Contributions	1,000	1,000	1,000
OASDI Taxable Wage Base	132,900	128,400	127,200