

IRS and Social Security Cost-Of-Living Adjustments

Code Section	2019	2018	2017	2016
Elective Deferrals - 402(g)(1)	\$19,000	\$18,500	\$18,000	\$18,000
Catch-up	\$6,000	\$6,000	\$6,000	\$6,000
457 Deferrals - 457(e)(15)	\$19,000	\$18,500	\$18,000	\$18,000
Catch-up	\$6,000	\$6,000	\$6,000	\$6,000
SIMPLE Deferrals - 408(p)(2)(E)	\$13,000	\$12,500	\$12,500	\$12,500
Catch-up	\$3,000	\$3,000	\$3,000	\$3,000
DC Plan Annual Additions Limit 415(c)(1)(A)	\$56,000	\$55,000	\$54,000	\$53,000
DB Plan Limit on Annual Benefits 415(b)(1)(A)	\$225,000	\$220,000	\$215,000	\$210,000
Compensation Limit 401(a)(17)(404(l))	\$280,000	\$275,000	\$270,000	\$265,000
HCE Compensation	\$125,000	\$120,000	\$120,000	\$120,000
Key Employee (Officer) Compensation 416(i)(1)(A)(i)	\$180,000	\$175,000	\$175,000	\$170,000
SEP Minimum Compensation - 408(k)(2)(C)	\$600	\$600	\$600	\$600
SEP Maximum Compensation 408(k)(3)(C)	\$280,000	\$275,000	\$270,000	\$265,000
IRA Contribution Limit	\$6,000	\$5,500	\$5,500	\$5,500
IRA Catch-up	\$1,000	\$1,000	\$1,000	\$1,000
Social Security Wage Base				
Taxable Wage Base	\$132,900	\$128,700	\$127,200	\$118,500