

MAXIMUM BENEFIT AND CONTRIBUTION LIMITS

TYPE OF LIMITATION	2019	2018	2017
Annual Compensation Limit – 401(a)(17)	\$280,000	\$275,000	\$270,000
Defined Contribution Plans Limit – 415(c)(1)(A)	\$56,000	\$55,000	\$54,000
Elective Deferrals (401(k), 403(b), etc.) – 402(g)	\$19,000	\$18,500	\$18,000
Catch-up Contribution Limit (401(k), 403(b), etc.)	\$6,000	\$6,000	\$6,000
Highly Compensated Threshold – (414(q)(1)(B)	\$125,000	\$120,000	\$120,000
Social Security Taxable Wage Base	\$132,900	\$128,400	\$127,200
SEP Maximum Compensation – 408(k)(3)(C)	\$280,000	\$275,000	\$270,000
SEP Minimum Compensation – 408(k)(2)(C)	\$600	\$600	\$600
SIMPLE Maximum Contribution – 408(p)(2)(E)	\$13,000	\$12,500	\$12,500
SIMPLE Catch-up Contribution Limit (401(k) & IRA)	\$3,000	\$3,000	\$3,000
457 Elective Deferrals – 457(e)(15)	\$19,000	\$18,500	\$18,000
Dollar Limit for Key Employee Officer Test – 416(i)(1)(A)(i)	\$180,000	\$175,000	\$175,000
HSA Contribution – Single Enrollment	\$3,500	\$3,450	\$3,400
HSA Contribution – Family Enrollment	\$7,000	\$6,900	\$6,750
HSA Catch-Up Contribution (age 55+)	\$1,000	\$1,000	\$1,000

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