

**Maximum Benefit and Contribution Limits for 2019 (to 2015)**  
 (As published by the Internal Revenue Service (IRS) and Social Security Administration (SSA))

Client Name	2019 \$	2018 \$	2017 \$	2016 \$	2015 \$
Elective Deferrals (401k, 403(b) 402(g) (1) & (3)*)	19,000	18,500	18,000	18,000	18,000
Catch-Up Limit 401(K)(11) 403(B) / 457 PLAN §414(v)(2)(B)(I)*	6,000	6,000	6,000	6,000	6,000
Defined Contribution Plan Limit X§415(c)(1)(A)**	56,000	55,000	54,000	53,000	53,000
Annual Defined Benefit Limit X§415(b)(1)(A)***	225,000	220,000	215,000	210,000	210,000
Annual Compensation Limit §401(a)(17) & 4045(l) & 408(k)	280,000	275,000	270,000	265,000	265,000
Highly Compensation Employee (HCE) X§414(q)(1)(B)***	125,000	120,000	120,000	120,000	120,000
Top-Heavy Plan Key Employee Comp §416(i)(1)(A)(i)***	180,000	175,000	175,000	170,000	170,000
SIMPLE Employee contribiton Limit §408(p)(2)E*	13,000	12,500	12,500	12,500	12,500
Simple "Catch-Up" Limit §414(v)(2)(B)(ii)*	3,000	3,000	3,000	3,000	3,000
IRA Contribution Limit X§408 (Traditional and Roth)*	6,000	5,500	5,500	5,500	5,500
Social Security Wage Base	132,900	128,400	127,200	118,500	118,500
Medicare Part B Monthly Premium (Based upon MAGI)±	135.50 to 460.50	134.00 to 428.60	134.00 to 428.60	121.80 to 335.70	104.90 to 335.70
HSA (Combined Employee & Employer) Contribution Limit for HDHP	3,500	3,450	3,400	3,350	3,350
Self:	3,500	3,450	3,400	3,350	3,350
Family:	7,000	6,900	6,750	6,750	6,650
Age 55 Catch-Up:	1,000	1,000	1,000	1,000	1,000
FSA & Limited Purpose FSA (w/HDHP) Contribution Limit	2,700	2,650	2,600	2,550	2,550

**Inflation Adjustments: \*\$500; \*\*\$1,000; \*\*\*\$5,000**

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