

IRS COLA Limits – 2019

	Code	2018	2019
Employee Deferral Limit	402(g)(1)	\$18,500	\$19,000
457 Employee Deferral Limit	457(e)(15)	\$18,500	\$19,000
Catch Up Contribution	414(v)(2)(B)(i)	\$6,000	\$6,000
Defined Contribution Limit	415(c)(1)(A)	\$55,000	\$56,000
Defined Benefit Limit	415(b)(1)(A)	\$220,000	\$225,000
Compensation Limit	401(a)(17);404(l)	\$275,000	\$280,000
Highly Compensated Limit	414(q)(1)(B)	\$120,000	\$125,000
Key Employee Officer	416(i)(1)(A)(i)	\$175,000	\$180,000
Social Security Taxable Wage Base		\$128,400	\$132,900
Simple Plan Deferral Limit		\$12,500	\$13,000
Simple Plan Catch-up Limit		\$3,000	\$3,000
IRA (Traditional & Roth)		\$5,500	\$6,000
IRA catch-up (Traditional & Roth)		\$1,000	\$1,000