



Cost of Living Adjustments

Retirement Plan Limits	2018	2019
401(k), 403(b) & 457(b) employee contributions	\$18,500	\$19,000
Catch-up Contributions (Age 50 or older)	\$6,000	\$6,000
Defined Contribution Plan Annual Contribution Limit	\$55,000	\$56,000
Defined Benefit Plan Annual Benefit Limit	\$220,000	\$225,000
Annual Compensation Limit	\$275,000	\$280,000
Highly Compensated Employee	\$120,000	\$125,000
Key Employee Officer Compensation Threshold	\$175,000	\$180,000
IRAs for people age 49 and younger	\$5,500	\$6,000
IRAs for people age 50 and older	\$6,500	\$7,000
SIMPLE Retirement Accounts Catch-up contributions (Age 50 and older)	\$12,500 \$3,000	\$13,000 \$3,000
Taxable Wage Base—Social Security	\$128,700	\$132,000
Adjusted Gross Income limits for Tax Savers Credits	Joint \$63,000 Single \$31,500 HOH \$47,250	Joint \$64,000 Single \$32,000 HOH \$48,000

Benefit Equity, Inc.