

IRS and Social Security

Cost-Of-Living Adjustments of 2017-2019

Code Section	2019 Plan Year	2018 Plan Year	2017 Plan Year
Elective Deferrals 402(g)(1)	\$19,000	\$18,500	\$18,000
Catch-up 414(v)(2)(B)(i)	\$6,000	\$6,000	\$6,000
DC Plan Annual Additions Limit 415(c)(1)(A)	\$56,000	\$55,000	\$54,000
Compensation Limit Section 401(a)(17) / 404(i)	\$280,000	\$275,000	\$270,000
Highly Compensated Employee Compensation 414(q)(1)(C)	\$125,000	\$120,000	\$120,000
Compensation Defining Key Employee (Officer) 416(I)(1)(A)(i)	\$180,000	\$175,000	\$175,000
Social Security Taxable Wage Base (SSTWB)	\$132,900	\$128,400	\$127,200