

IRS Announces Key Retirement Plan Limits for 2019

The IRS has issued [Notice 2018-83](#) announcing the retirement plan limits for 2019.

Retirement Plan Limits

The table below lists the key 2019 limits side by side with those in effect for 2018 with changes bolded:

	2019	2018
401(k)/403(b) elective deferral maximum	\$ 19,000	\$ 18,500
§415 defined benefit dollar maximum	\$ 225,000	\$ 220,000
§415 defined contribution annual addition maximum	\$ 56,000	\$ 55,000
§457(b) nonqualified deferred compensation limit	\$ 19,000	\$ 18,500
§401(a)(17) annual compensation limit	\$ 280,000	\$ 275,000
§414(q) highly compensated employee limit	\$ 125,000	\$ 120,000
§414(v) catch-up contribution limit	\$ 6,000	\$ 6,000
§416(i) top-heavy officer limit	\$ 180,000	\$ 175,000

In Closing

Our *For Your Reference*, a wallet-sized booklet showing retirement plan and other benefit limits, as well as various key Social Security and Medicare figures, will be available shortly from your consultant.

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