

PLAN LIMITS	2019	2018	2017
401(k)/403(b) Deferrals	\$19,000*	\$18,500	\$18,000
401(k)/403(b) Catch Up	\$6,000	\$6,000	\$6,000
SIMPLE Deferrals	\$13,000*	\$12,500	\$12,500
SIMPLE Plan Catch Up	\$3,000	\$3,000	\$3,000
457 Deferrals	\$19,000*	\$18,500	\$18,000
IRA	\$6,000*	\$5,500	\$5,500
IRA Catch Up	\$1,000	\$1,000	\$1,000
Defined Contribution	\$56,000*	\$55,000	\$54,000
Defined Benefit	\$225,000*	\$220,000	\$215,000
Includible Compensation	\$280,000*	\$275,000	\$270,000
Tax Credit ESOP Maximum Balance	\$1,130,000*	\$1,105,000	\$1,080,000
Social Security Taxable Wage Base	\$132,900*	\$128,400	\$127,200
SEP Min. Participation Threshold	\$600	\$600	\$600
SEP Maximum Participation Threshold	\$280,000*	\$275,000	\$270,000
Key Employee	\$180,000*	\$175,000	\$175,000
Highly Compensated Employee	\$125,000*	\$120,000	\$120,000
Maximum Monthly Social Security	\$2,861*	\$2,788	\$2,687
HSA Individual Contribution	\$3,500*	\$3,450	\$3,400
HSA Family Contribution	\$7,000*	\$6,900	\$6,750
HDHP Minimum Individual Deductible	\$1,350	\$1,350	\$1,300
HDHP Minimum Family Deductible	\$2,700	\$2,700	\$2,600
Monthly Transit/Van Pooling	Not yet available	\$260	\$255
Monthly Qualified Parking	Not yet available	\$260	\$255
FSA Medical Maximum Deferral	Not yet available	\$2,650	\$2,600
FSA Dependent Care Max. Deferral	Not yet available	\$5,000	\$5,000

* Indicates a change from 2018 to 2019.