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*Fiduciary Excellence. Investment Expertise. Unparalleled Service*

2019 Dollar Limits  
 Employee Benefit Plans

	2019	2018	2017	2016	2015
Annual Deferral Limit for 401(k) Plans	\$19,000	\$18,500	\$18,000	\$18,000	\$18,000
Annual Deferral Limit for 403(b) Plans	\$19,000	\$18,500	\$18,000	\$18,000	\$18,000
Annual Deferral Limit for 457(b) Plans	\$19,000	\$18,500	\$18,000	\$18,000	\$18,000
Annual Catch-up Deferral Limit for 401(k) Plans (Those Age 50 and Over)	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Defined Contribution Limitation	\$56,000	\$55,000	\$54,000	\$53,000	\$53,000
Threshold amounts for determination of highly compensated employees (HCEs) in look back year:					
Employees earning more than	\$125,000	\$120,000	\$120,000	\$120,000	\$120,000
Employees in top 20% earning more than	\$125,000	\$120,000	\$120,000	\$120,000	\$120,000
Annual Compensation Limit	\$280,000	\$275,000	\$270,000	\$265,000	\$265,000
Threshold Amounts for determination of key employees: Officers earning more than	\$180,000	\$175,000	\$175,000	\$170,000	\$170,000
Defined Benefit Limitation	\$225,000	\$220,000	\$215,000	\$210,000	\$210,000
Social Security Taxable Wage Base	\$132,900	\$128,400	\$127,200	\$118,500	\$118,500

This information was developed as a general guide to educate plan sponsors, but is not intended as authoritative guidance or tax or legal advice. Each plan has unique requirements, and you should consult your attorney or tax advisor for guidance on your specific situation. In no way does the advisor assure that, by using the information provided, the plan sponsor will be in compliance with ERISA regulations. For Plan Sponsor Use Only – Not for use with Participants or General Public. Securities offered through LPL Financial, Member FINRA/SIPC. Investment advice offered through IBG Financial Partners, LLC., a registered investment advisor and separate entity from LPL Financial.

