



BURKE GROUP

Year 2019 Benefit Plan Limitations

The IRS has announced the following cost of living adjustments applicable to dollar limitations for pension plans:

	<u>2019</u>	<u>2018</u>	<u>2017</u>
401(k) and 403(b) Elective Deferral Limit Section 402(g)(3)	\$ 19,000	\$ 18,500	\$ 18,000
Catch-Up Contributions Section 414(v)(2)(B)(i)	6,000	6,000	6,000
Annual Compensation Limit Section 401(a)(17) and 404(l)	280,000	275,000	270,000
Defined Contribution Dollar Limit Section 415(c)(1)(A)	56,000	55,000	54,000
Defined Benefit Dollar Limit Section 415(b)(1)(A)	225,000	220,000	215,000
Social Security OASDI Wage Base	132,900	128,400	127,200
Highly Compensated Employee Dollar Limit Section 414(q)(1)(B)	125,000	120,000	120,000
Key Employee Compensation Section 416(i)(1)(A)(i)	180,000	175,000	175,000