

**COST OF LIVING ADJUSTMENTS**  
*2018/2019*

	<u><b>2018</b></u>	<u><b>2019</b></u>
<b>Employee Salary Deferral limits to 401(k) Plans [IRC 402(g)(1)]</b>	\$18,500	\$19,000
<b>Catch-up Contributions Limit [IRC 401(k)/403(b)/457SEP [IRC 414(v)(2))B)(ii)]</b>	\$6,000	\$6,000
<b>Simple Plans Contribution Limits [IRC 408(p)(2)(E)]</b>	\$12,500	\$13,000
<b>Simple Catch-up Contribution Limit [IRC 414(v)(2))B)(ii)]</b>	\$3,000	\$3,000
<b>Government/Tax Exempt [457(e)(15) Limit]</b>	\$18,500	\$19,000
<b>Defined Contribution Maximum Annual Addition [IRC 415(c)(1)(A)]</b>	\$55,000	\$56,000
<b>Defined Benefit Annual Benefit Maximum [IRC 415(b)(1)(A)]</b>	\$220,000	\$225,000
<b>Maximum Salary for Retirement Plans [IRC 401(a)(17), 404(I)]</b>	\$275,000	\$280,000
<b>Definition of Highly Compensated Employees [IRC 414(q)(1)(B)]; Compensation in prior year exceeding</b>	\$120,000 (HCE in 19)	\$125,000 (HCE in 20)
<b>Key Employee Officer Compensation [IRC 416(i)(1)(A)(i)]</b>	\$175,000	\$180,000
<b>FICA Taxable Wage Base</b>	\$128,700	\$132,900
<b>SEP Minimum Compensation</b>	\$600	\$600



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