

2019

IRS Benefits & Compensation Limits

	2019	2018
401k/403b/457 Plan Deferrals	\$19,000	\$18,500
Annual Defined Contribution Limit	56,000	55,000
Annual Defined Benefit Limit	225,000	220,000
Annual Plan Compensation Limit	280,000	275,000
Catch-Up Contribution Limit	6,000	6,000
Highly Compensated Employees	125,000	120,000
SIMPLE Employee Deferrals	13,000	12,500
SIMPLE Catch-Up Deferrals	3,000	3,000
Social Security Wage Base	132,900	128,400
HSA (Individual)	3,500	3,450
HSA (Family Coverage)	7,000	6,900

Key Deadlines

Employer Contribution Deposit	By tax return due date
Census Submission	January 31
ADP/ACP Refund	March 15
Calendar Year Form 5500 Filing	July 31
Create Safe Harbor 401k Plan	October 1
Form 5500 Extended Deadline	October 15
Safe Harbor Notice	December 1
Last Day to Adopt Plan with Current Year Deductions	December 31

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