



## 2005-2019: COLA Increases for Dollar Limitations on Benefits and Contributions

Source: [http://www.irs.gov/pub/irs-tege/cola\\_table.pdf](http://www.irs.gov/pub/irs-tege/cola_table.pdf)

Code Section	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
401(a)(17)/404(l) Annual Compensation	\$280,000	\$275,000	\$270,000	\$265,000	\$265,000	\$260,000	\$255,000	\$250,000	\$245,000	\$245,000	\$245,000	\$230,000	\$225,000	\$220,000	\$210,000
402(g)(1) Elective Deferrals	\$19,000	\$18,500	\$18,000	\$18,000	\$18,000	\$17,500	\$17,500	\$17,000	\$16,500	\$16,500	\$16,500	\$15,500	\$15,500	\$15,000	\$14,000
408(k)(2)(C) SEP minimum compensation	\$600	\$600	\$600	\$600	\$600	\$550	\$550	\$550	\$550	\$550	\$550	\$500	\$500	\$450	\$450
408(k)(3)(C) SEP maximum Compensation	\$280,000	\$275,000	\$270,000	\$265,000	\$265,000	\$260,000	\$255,000	\$250,000	\$245,000	\$245,000	\$245,000	\$230,000	\$225,000	\$220,000	\$210,000
408(p)(2)(E) SIMPLE Maximum Contributions	\$13,000	\$12,500	\$12,500	\$12,500	\$12,500	\$12,000	\$12,000	\$11,500	\$11,500	\$11,500	\$11,500	\$10,500	\$10,500	\$10,000	\$10,000
409(o)(1)(C)	\$1,130,000	\$1,105,000	\$1,080,000	\$1,070,000	\$1,070,000	\$1,050,000	\$1,035,000	\$1,015,000	\$985,000	\$985,000	\$985,000	\$935,000	\$915,000	\$885,000	\$850,000
ESOP Limits	\$225,000	\$220,000	\$215,000	\$210,000	\$210,000	\$210,000	\$205,000	\$200,000	\$195,000	\$195,000	\$195,000	\$185,000	\$180,000	\$175,000	\$170,000
414(q)(1)(B) HCE Threshold	\$125,000	\$120,000	\$120,000	\$120,000	\$120,000	\$115,000	\$115,000	\$115,000	\$110,000	\$110,000	\$110,000	\$105,000	\$100,000	\$100,000	\$95,000
414(q)(1)(C)								--	--	--	--	--	--	--	--
414(v)(2)(B)(i) Catchup Contribution	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,000	\$5,000	\$5,000	\$4,000
414(v)(2)(B)(ii) Catchup Contribution	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,000
415(b)(1)(A) DB Limits	\$225,000	\$220,000	\$215,000	\$210,000	\$210,000	\$210,000	\$205,000	\$200,000	\$195,000	\$195,000	\$195,000	\$185,000	\$180,000	\$175,000	\$170,000
415(b)(2)(G) DB Limits								--	--	--	--	--	--	--	--
415(c)(1)(A) DC Limits	\$56,000	\$55,000	\$54,000	\$53,000	\$53,000	\$52,000	\$51,000	\$50,000	\$49,000	\$49,000	\$49,000	\$46,000	\$45,000	\$44,000	\$42,000
416(i)(1)(A)(i) Key EE	\$180,000	\$175,000	\$175,000	\$170,000	\$170,000	\$170,000	\$165,000	\$165,000	\$160,000	\$160,000	\$160,000	\$150,000	\$145,000	\$140,000	\$135,000
457(e)(15) Deferral Limit	\$19,000	\$18,500	\$18,000	\$18,000	\$18,000	\$17,500	\$17,500	\$17,000	\$16,500	\$16,500	\$16,500	\$15,500	\$15,500	\$15,000	\$14,000
4980A(c)(1) Excess Distributions								--	--	--	--	--	--	--	--
1.61-21(f)(5)(i) Controll EE	\$110,000	\$110,000	\$105,000	\$105,000	\$105,000	\$105,000	\$100,000	\$95,000	\$95,000	\$95,000	\$95,000	\$90,000	\$90,000	\$85,000	\$85,000
1.6121(f)(5)(iii) Controll EE	\$225,000	\$220,000	\$215,000	\$215,000	\$215,000	\$210,000	\$205,000	\$200,000	\$195,000	\$195,000	\$195,000	\$185,000	\$180,000	\$175,000	\$170,000
219(b)(5)(A) IRA Contribution Limit	\$6,000	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$4,000	\$4,000	\$4,000
219(b)(5)(B) IRA Contribution Catch-Up	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$500
Social Security Wage Base (TWB)	\$132,900	\$128,400	\$127,200	\$118,500	\$118,500	\$117,000	\$113,700	\$110,100	\$106,800	\$106,800	\$106,800	\$102,000	\$97,500	\$94,200	\$90,000