

Continental Benefits Group, Inc. Summary of Qualified Plan Limits for 2019



| Type of Limitation | 2019 | 2018 | 2017 | 2016 |
|---|------------------|-----------|-----------|-----------|
| Elective Deferrals for 401(k) and 403(b) (section 402(g) limit; not including catch-up contributions) | \$19,000 | \$18,500 | \$18,000 | \$18,000 |
| 457(b)(2) and 457(c)(1) Limits (not including catch-ups) | \$19,000 | \$18,500 | \$18,000 | \$18,000 |
| Catch-up Deferrals for 401(k), 403(b), 457(b) (section 414(v)) | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| Defined Benefit Plan Annual Benefit Limit | \$225,000 | \$220,000 | \$215,000 | \$210,000 |
| Defined Contribution Limit (section 415) | \$56,000 | \$55,000 | \$54,000 | \$53,000 |
| Annual Compensation Limit | \$280,000 | \$275,000 | \$270,000 | \$265,000 |
| Highly Compensated Employee | \$125,000 | \$120,000 | \$120,000 | \$120,000 |
| SIMPLE Retirement Accounts | \$13,000 | \$12,500 | \$12,500 | \$12,500 |
| SIMPLE Catch-up | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| Income Subject to Social Security Tax (FICA) | \$132,900 | \$128,400 | \$127,200 | \$118,500 |
| SEP Coverage Limit | \$600 | \$600 | \$600 | \$600 |
| IRA Contribution Limit | \$6,000 | \$5,500 | \$5,500 | \$5,500 |
| IRA Contribution Catch-up | \$1,000 | \$1,000 | \$1,000 | \$1,000 |

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