

TABLE OF VARIOUS LIMITS AND THRESHOLDS

	2018	2019
<u>COMPENSATION LIMIT</u> - <i>plan year beginning</i>	275,000	280,000
<u>DC ANNUAL ADDITION LIMIT</u> - <i>plan year ending</i>	55,000	56,000
<u>401(k) DEFERRAL LIMIT</u> - <i>calendar not plan year</i>	18,500	19,000
<u>CATCH-UP DEFERRAL LIMIT</u> - <i>calendar not plan year</i>	6,000	6,000
 <u>HIGHLY COMPENSATED EMPLOYEE</u> <i>Employee is considered highly compensated if owner in current or prior plan year. Compensation definition only required to be met in prior plan year.</i>		
1) Over 5% owner		
2) Any employee (may limit to top 20%)	120,000	125,000
3) Spouse or linear relation		
 <u>KEY EMPLOYEE</u> <i>Employee is considered key if meets definition in current plan year.</i>		
1) Over 5% owner		
2) Over 1% owner	150,000	150,000
3) Officer (count at least 1)	175,000	180,000
4) Spouse or linear relation		
 <u>TAXABLE WAGE BASE</u>	 128,400	 132,900