

IRS 2019 Official Indexed Figures for Retirement Plans and Other Employee Benefit Plans

November 2018

The Internal Revenue Service (IRS) issued Information Release 2018-211 on November 1, 2018, providing the 2019 official indexed figures for retirement plans and other employee benefit plans. The IRS issued technical guidance detailing these items in Notice 2018-83.

Following are the official limits of most interest to large and medium employers, as well as the official 2019 key employee pay thresholds for top-heavy plans.

	2019	2018	2017
Section 402(g) Annual Dollar Limit for Pretax Contributions to 401(k), 403(b), & 457 Plans	\$19,000	\$18,500	\$18,000
Section 414(v) Dollar Limit on Catch-Up Contributions for Age 50 and Over	\$6,000	\$6,000	\$6,000
Section 414(q) Pay Threshold for Highly Compensated Employees	\$125,000	\$120,000	\$120,000
Section 415 Limit—Defined Benefit	\$225,000	\$220,000	\$215,000
Section 415 Limit—Defined Contribution	\$56,000	\$55,000	\$54,000
Section 401(a)(17) Recognizable Pay Limit	\$280,000	\$275,000	\$270,000
Section 416(i)(1)(A)(i) Pay Threshold for Key Employee in a Top-Heavy Plan	\$180,000	\$175,000	\$175,000

Resources

IRS Information Release 2018-211 is available at: <https://www.irs.gov/newsroom/401k-contribution-limit-increases-to-19000-for-2019-ira-limit-increases-to-6000>

IRS Notice 2018-83 is available at: <https://www.irs.gov/pub/irs-drop/n-18-83.pdf>

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