

2019 Defined Benefit/Defined Contribution Plan Dollar Limitations

In accordance with the 2019 Cost of Living Adjustment Index (COLA), the IRS has adjusted most dollar limitations for defined contribution and defined benefit plans for the 2019 tax year.

	2019	2018
Maximum Compensation	\$280,000	\$275,000
401(k) /403(b) Elective Deferrals	\$19,000	\$18,500
Catch Up Contributions (Age 50+)	\$6,000	\$6,000
Defined Contributions Limits	\$56,000	\$55,000
Catch Up Limits	\$62,000	\$61,000
Highly Compensated Employee Threshold	\$125,000	\$120,000
Defined Benefit Limits	\$225,000	\$220,000
Key Employee Determination	\$180,000	\$175,000
IRA Contribution Limit	\$6,000	\$5,500
IRA Catch Up Contribution	\$1,000	\$1,000
SEP Minimum Compensation	\$600	\$600
SEP Maximum Compensation	\$280,000	\$275,000
SIMPLE Maximum Compensation	\$13,000	\$12,500
Catch Up Contributions	\$3,000	\$3,000

Treasury Partners is registered with HighTower Securities, LLC, member FINRA/SIPC, and with HighTower Advisors, LLC, a registered investment advisor with the SEC. Securities are offered through HighTower Securities, LLC; advisory services are offered through High Tower Advisors, LLC.

Treasury Partners has obtained all data and other information referenced herein from sources believed to be reliable. This document was created for informational purposes only. Treasury Partners and HighTower shall not in any way be liable for claims, and make no expressed or implied representations or warranties as to the accuracy or completeness of the data and other information, or for statements or errors contained in or omissions from the obtained data and information referenced herein.

Securities offered through HighTower Securities, LLC | Member FINRA/ SIPC HighTower Advisors, LLC is a SEC registered investment adviser.