



## IRS Benefit & Contribution Limits

Category	2019	2018	2017	2016	2015
Annual Compensation Limit	280,000	275,000	270,000	265,000	265,000
Annual Contribution Limit*	56,000	55,000	54,000	53,000	53,000
401(k) Elective Deferrals**	19,000	18,500	18,000	18,000	18,000
401(k) Catch-up	6,000	6,000	6,000	6,000	6,000
SIMPLE 401(k) Deferrals	13,000	12,500	12,500	12,500	12,500
SIMPLE 401(k) Catch-up	3,000	3,000	3,000	3,000	3,000
SIMPLE 401(k) Non-Elective	5,600	5,500	5,400	5,300	5,300
SIMPLE 401(k) Match†	8,400	8,250	8,100	7,950	7,950
SIMPLE IRA Deferrals	13,000	12,500	12,500	12,500	12,500
SIMPLE IRA Catch-up	3,000	3,000	3,000	3,000	3,000
SIMPLE IRA Non-Elective	5,600	5,500	5,400	5,300	5,300
SIMPLE IRA Match†	13,000	12,500	12,500	12,500	12,500
Traditional or Roth IRA Limit	6,000	5,500	5,500	5,500	5,500
IRA Catch-up	1,000	1,000	1,000	1,000	1,000
Highly Compensated Employee	125,000	120,000	120,000	120,000	120,000
Key Employee Officer Compensation	180,000	175,000	175,000	170,000	170,000
Key Employee 1% Owner Compensation	150,000	150,000	150,000	150,000	150,000
Social Security Taxable Wage Base	132,900	128,400	127,200	118,500	118,500

\*100% of compensation if less than dollar limit.

\*\*Always on an individual's tax year basis (generally calendar-year basis), not a plan year basis. Salary deferral limit includes both pre-tax salary deferrals and

†Does not include effect of catch-up contributions.

Source: IR-2018-211– 401(k) contribution limit increases to \$19,000 for 2019, IRA limit increases to \$6,000

**Please be advised that this document is not intended as legal or tax advice.** Accordingly, any tax information provided in this document is not intended or written to be used, and cannot be used, by any taxpayer for the purpose of avoiding penalties that may be imposed on the taxpayer. The tax information was written to support the promotion or marketing of the transaction(s) or matter(s) addressed and you should seek advice based on your particular circumstances from an independent tax advisor. AXA Equitable, AXA Advisors and AXA Distributors do not offer tax or legal advice.

Life insurance and annuity products are issued by AXA Equitable Life Insurance Company (AXA Equitable). Securities are offered through affiliates, AXA Advisors, LLC and AXA Distributors, LLC.

© 2018 AXA Equitable Life Insurance Company. All rights reserved.