

### Vorys Chart: Retirement Plan Indexed Amounts

Jennifer B. Dunsizer | Vorys, Sater, Seymour and Pease LLP | (614) 464-5631 | [jbdunsizer@vorys.com](mailto:jbdunsizer@vorys.com)

Description	2018	2019	2020
<b>401(k) and 403(b) Plan Limits</b>			
Annual compensation limit	\$275,000	\$280,000	\$285,000
Participant deferral limit <i>(also applies for 457 plans)</i>	\$18,500	\$19,000	\$19,500
Catch-up contribution limit	\$6,000	\$6,000	\$6,500
Total annual contribution limit under IRC §415	\$55,000	\$56,000	\$57,000
<b>Defined Benefit Plan Limits</b>			
Annual accrual limit under IRC §415	\$220,000	\$225,000	\$230,000
<b>General Limits</b>			
Highly Compensation Employee definition	\$120,000	\$125,000	\$130,000
Social Security Wage Base	\$128,700	\$132,900	\$137,700
Key Employee	\$175,000	\$180,000	\$185,000
<b>IRA Limits</b>			
IRA contribution limits	\$5,500	\$6,000	\$6,000
IRA catch-up contribution limit	\$1,000	\$1,000	\$1,000