# 2019 COLA Increases

| Description | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---|---|---|---|---|---|---|---|---|
| DB Annual Benefit | $225,000 | $220,000 | $215,000 | $210,000 | $210,000 | $210,000 | $205,000 | $200,000 |
| DC Annual Additions | $56,000 | $55,000 | $54,000 | $53,000 | $53,000 | $52,000 | $51,000 | $50,000 |
| Annual 401(k) Salary Deferrals | $19,000 | $18,500 | $18,000 | $18,000 | $18,000 | $17,500 | $17,500 | $17,000 |
| Annual 403(b) Salary Deferrals | $19,000 | $18,500 | $18,000 | $18,000 | $18,000 | $17,500 | $17,500 | $17,000 |
| SIMPLE Deferral | $13,000 | $12,500 | $12,500 | $12,500 | $12,500 | $12,000 | $12,000 | $11,500 |
| Age 50 catch-up contribution | $6,000 | $6,000 | $6,000 | $6,000 | $6,000 | $5,500 | $5,500 | $5,500 |
| SIMPLE catch-up contribution | $3,000 | $3,000 | $3,000 | $3,000 | $3,000 | $2,500 | $2,500 | $2,500 |
| Highly Compensated Employee | $125,000 | $120,000 | $120,000 | $120,000 | $120,000 | $115,000 | $115,000 | $115,000 |
| Compensation Ceiling for SEPs, benefits, and deductible contributions | $280,000 | $275,000 | $270,000 | $265,000 | $265,000 | $260,000 | $255,000 | $250,000 |
| SEP Eligibility | $600 | $600 | $600 | $600 | $600 | $550 | $550 | $550 |
| Definition of Key Employee: Officers with annual compensation of: | $180,000 | $175,000 | $175,000 | $170,000 | $170,000 | $170,000 | $165,000 | $165,000 |
| Taxable Wage Base for Integration | $132,900 | $128,700 | $127,200 | $118,500 | $118,500 | $117,000 | $113,700 | $110,100 |
| Medicare tax | No Limit | No Limit | No Limit | No Limit | No Limit | No Limit | No Limit | No Limit |