

## 2019 IRS Cost-of-Living Adjustments

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The charts below show some of the more common IRS benefit limits for 2019 and how they compare to 2018:

### Retirement Plans

#### Limit

**2018**

**2019**

Annual Compensation

\$275,000

\$280,000

Elective Deferrals

\$18,500

\$19,000

Defined Benefit Plan Contribution

\$220,000

### Attorneys

Chad R. DeGroot

### Practice Areas

Employee Benefits and  
Executive Compensation

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\$225,000

Defined Contribution Plan Contribution

\$55,000

\$56,000

Highly Compensated Employee

\$120,000

\$125,000

Social Security Taxable Wage Base

\$128,700

\$132,900

### **Health and Welfare Plans**

#### **Limit**

**2018**

**2019**

Out-of-Pocket Maximum

\$7,350 individual

\$14,700 family

\$7,900 individual

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\$15,800 family

FSA Contributions

\$2,650

\$2,700

HSA Contributions

\$3,450 individual

\$6,900 family

\$3,500 individual

\$7,000 family

HDHP Minimum Deductible

\$1,350 individual

\$2,700 family

\$1,350 individual

\$2,700 family

HDHP Maximum Out-of-Pocket

\$6,650 individual

\$13,300 family

\$6,750 individual

\$13,500 family

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Transportation Fringe Exclusion

\$260/month

\$265/month