

In [Notice 2018-83](#), the IRS highlighted the following adjustments taking effect on Jan. 1, 2019, for 401(k), 403(b) and most 457 plans:

<b>Defined Contribution Plan Limits</b>	<b>2019</b>	<b>2018</b>	<b>Change</b>
Maximum employee elective deferral	<b>\$19,000</b>	\$18,500	+\$500
Employee catch-up contribution (if age 50 or older by year-end)*	<b>\$6,000</b>	\$6,000	No change
Defined contribution maximum limit, all sources	<b>\$56,000</b>	\$55,000	+\$1,000
Defined contribution maximum limit (if age 50 or older by year end); maximum contribution all sources plus catch-up	<b>\$62,000</b>	\$61,000	+\$1,000
Employee compensation limit for calculating contributions	<b>\$280,000</b>	\$275,000	+\$5,000
Key employees' compensation threshold for nondiscrimination testing	<b>\$180,000</b>	\$175,000	+5,000
Highly compensated employees' threshold for nondiscrimination testing	<b>\$125,000</b>	\$120,000	+5,000

\*The \$6,000 catch-up contribution limit for participants age 50 or older applies from the start of the year to those turning 50 at any time during the year.

Source: IRS Notice 2018-83.