# Internal Revenue Service Annual Limits

## Retirement Plan Limits

<table>
<thead>
<tr>
<th>Description</th>
<th>2019 Tax Year</th>
<th>2018 Tax Year</th>
<th>2017 Tax Year</th>
<th>2016 Tax Year</th>
<th>2015 Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>403(b) Elective Salary Deferral Limit</td>
<td>$19,000</td>
<td>$18,500</td>
<td>$18,000</td>
<td>$18,000</td>
<td>$18,000</td>
</tr>
<tr>
<td>Age 50 Catch-Up Limit (1)</td>
<td>$6,000</td>
<td>$6,000</td>
<td>$6,000</td>
<td>$6,000</td>
<td>$6,000</td>
</tr>
<tr>
<td>Social Security Wage Base</td>
<td>$132,900</td>
<td>$128,4002</td>
<td>$127,200</td>
<td>$118,500</td>
<td>$118,500</td>
</tr>
</tbody>
</table>

## Miscellaneous Benefit Plans Limits

<table>
<thead>
<tr>
<th>Description</th>
<th>2019 Tax Year</th>
<th>2018 Tax Year</th>
<th>2017 Tax Year</th>
<th>2016 Tax Year</th>
<th>2015 Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commuter - parking (pre-tax monthly)</td>
<td>$265</td>
<td>$260</td>
<td>$255</td>
<td>$255</td>
<td>$250</td>
</tr>
<tr>
<td>Commuter - transit pass (pre-tax monthly)</td>
<td>$265</td>
<td>$260</td>
<td>$255</td>
<td>$130</td>
<td>$130</td>
</tr>
<tr>
<td>Employer provided educational assistance</td>
<td>$5,250</td>
<td>$5,250</td>
<td>$5,250</td>
<td>$5,250</td>
<td>$5,250</td>
</tr>
<tr>
<td>Health flexible spending accounts (annual)</td>
<td>$2,700</td>
<td>$2,650</td>
<td>$2,600</td>
<td>$2,550</td>
<td>$2,550</td>
</tr>
</tbody>
</table>

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(1) Applies to 401(k), 403(b) and governmental 457(b) plans. Does not apply to non-governmental 457(b) plans, because Age 50 Catch-Up Contributions are not allowed in those plans.
