

**2019 Retirement Plan Contribution Limits and Reporting Data**

|                                                            | Defined Benefit                                                                                                                                                  | Defined Contribution <sup>1</sup>                                                                                                  | Health Care Savings Program | 457                               |                                            |                                                    |                                                                               |                                            |                                                    | IRA                                                                                                                                                                                    |                               |                               |                               |
|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------|--------------------------------------------|----------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
|                                                            |                                                                                                                                                                  |                                                                                                                                    |                             | Pre-Tax Account                   |                                            |                                                    | Deemed Roth Account                                                           |                                            |                                                    | Traditional                                                                                                                                                                            |                               | Roth                          |                               |
|                                                            |                                                                                                                                                                  |                                                                                                                                    |                             | Normal Contributions <sup>3</sup> | AGE 50 Catch-Up Contributions <sup>4</sup> | Special 457 "Pre-Retirement" Catch-Up <sup>5</sup> | Normal Contributions <sup>3</sup>                                             | AGE 50 Catch-Up Contributions <sup>4</sup> | Special 457 "Pre-Retirement" Catch-Up <sup>5</sup> | Normal Contributions                                                                                                                                                                   | AGE 50 Catch-Up Contributions | Normal Contributions          | AGE 50 Catch-Up Contributions |
| <b>2018</b> Contribution and Wage Limits                   | Annual Compensation Limit to be used to calculate a benefit: \$275,000 (non-grandfather)/\$405,000 (grandfather)                                                 | Annual Contributions <sup>2</sup> : \$55,000<br><br>Annual Compensation Limit: \$275,000 (non-grandfather)/\$405,000 (grandfather) | N/A                         | Annual Contributions: \$18,500    | Annual Contributions: \$6,000              | Annual Contributions: \$37,000                     | Annual Contributions: \$18,500                                                | Annual Contributions: \$6,000              | Annual Contributions: \$37,000                     | Annual Contributions: \$5,500                                                                                                                                                          | Annual Contributions: \$1,000 | Annual Contributions: \$5,500 | Annual Contributions: \$1,000 |
| <b>2019</b> Contribution and Wage Limits                   | Annual Compensation Limit to be used to calculate a benefit: \$280,000 (non-grandfather)/\$415,000 (grandfather)                                                 | Annual Contributions <sup>2</sup> : \$56,000<br><br>Annual Compensation Limit: \$280,000 (non-grandfather)/\$415,000 (grandfather) | N/A                         | Annual Contributions: \$19,000    | Annual Contributions: \$6,000              | Annual Contributions: \$38,000                     | Annual Contributions: \$19,000                                                | Annual Contributions: \$6,000              | Annual Contributions: \$38,000                     | Annual Contributions: \$6,000                                                                                                                                                          | Annual Contributions: \$1,000 | Annual Contributions: \$6,000 | Annual Contributions: \$1,000 |
| Plan Type                                                  | 401(a)                                                                                                                                                           | 401(a)                                                                                                                             | 115 Trust and 105-106 HRA   | 457(b)                            |                                            |                                                    |                                                                               |                                            |                                                    | IRA                                                                                                                                                                                    |                               |                               |                               |
| Are Contributions exempt from Federal tax withholding?     | Exempt                                                                                                                                                           | Picked-up Contributions: Exempt<br>Non-Picked-up Contributions: Not Exempt                                                         | Exempt                      | Exempt                            |                                            |                                                    | Employee Contributions: Not Exempt<br>Employer Matching Contributions: Exempt |                                            |                                                    | Not Exempt                                                                                                                                                                             |                               | Not Exempt                    |                               |
| Are Contributions exempt from State tax?                   | Exempt                                                                                                                                                           | Picked-up Contributions: Exempt<br>Non-Picked-up Contributions: Not Exempt                                                         | Exempt                      | Exempt                            |                                            |                                                    | Employee Contributions: Not Exempt<br>Employer Matching Contributions: Exempt |                                            |                                                    | Not Exempt                                                                                                                                                                             |                               | Not Exempt                    |                               |
| Contributions exempt from Security & Medicare withholding? | Employee Contributions: Not Exempt<br>Employer Contributions: Exempt                                                                                             |                                                                                                                                    | Exempt                      | Not Exempt                        |                                            |                                                    |                                                                               |                                            |                                                    | Not Exempt                                                                                                                                                                             |                               |                               |                               |
| Are contributions required to be reported on Form W-2?     | No reporting required. Box 14 is an optional box that can be used if reporting is preferred. There isn't a specific code required, however we suggest 414(h)(2). |                                                                                                                                    |                             | Box 12<br>Code G                  |                                            |                                                    | Box 12<br>Code EE                                                             |                                            |                                                    | No reporting required. Box 14 is an optional box that can be used if reporting is preferred. There isn't a specific code required, however we suggest IRA Traditional and/or IRA Roth. |                               |                               |                               |
| Should Form W-2, Box 13, be checked?                       | Check                                                                                                                                                            | Check                                                                                                                              | Do Not Check                | Do Not Check                      |                                            |                                                    |                                                                               |                                            |                                                    | Do Not Check                                                                                                                                                                           |                               |                               |                               |

<sup>1</sup>For any DC employee contributions "picked up" by the employer, the contributions are characterized as employer contributions and fall under IRC section 414(h)(2).

<sup>2</sup>Includes both employer and employee contributions for all qualified employer defined contribution plans combined (excludes 457(b) and IRAs).

<sup>3</sup>Includes all combined employee and employer contributions to a 457(b) pre-tax or deemed Roth account.

<sup>4</sup>Must be 50 or older, and not doing the "Pre-Retirement" Catch-Up contributions in same year.

<sup>5</sup>Up to twice the annual limit for 3 years prior to a declared one-time Normal Retirement Age. Limitations apply depending on pension eligibility for retirement, public safety employees, and total 457(b) contributions during work history. The Age 50+ Catch-Up and Special Catch-Up provisions may not be used in the same year.