



Annual Limits and Annual Cost of Living Adjustments

Calendar Year	Maximum Salary Deferral								Highly Compensated Definition 414(q)(1)(B)	Key Employee Officer 416(i)(1)(A)(i)	Annual Comp Limit 401(a)(17), 404(l), 408(k)(3)(C)	Taxable Wage Base
	DB 415(b)(1)(A)	DC 415(c)(1)(A)	401(k) & 402(g)(1)	Over 50 Catch-up Contribution	403(b)	SIMPLE	SIMPLE Over 50 Catch-up Contribution	457				
2025	280,000	70,000	23,500	7,500	23,500	16,500	3,500	23,500	160,000	230,000	350,000	176,100
2024	275,000	69,000	23,000	7,500	23,000	16,000	3,500	23,000	155,000	220,000	345,000	168,600
2023	265,000	66,000	22,500	7,500	22,500	15,500	3,500	22,500	150,000	215,000	330,000	160,200
2022	245,000	61,000	20,500	6,500	20,500	14,000	3,000	20,500	135,000	200,000	305,000	147,000
2021	230,000	58,000	19,500	6,500	19,500	13,500	3,000	19,500	130,000	185,000	290,000	142,800
2020	230,000	57,000	19,500	6,500	19,500	13,500	3,000	19,500	130,000	185,000	285,000	137,700
2019	225,000	56,000	19,000	6,000	19,000	13,000	3,000	19,000	125,000	180,000	280,000	132,900
2018	220,000	55,000	18,500	6,000	18,500	12,500	3,000	18,500	120,000	175,000	275,000	128,400
2017	215,000	54,000	18,000	6,000	18,000	12,500	3,000	18,000	120,000	175,000	270,000	127,200
2016	210,000	53,000	18,000	6,000	18,000	12,500	3,000	18,000	120,000	170,000	265,000	118,500
2015	210,000	53,000	18,000	6,000	18,000	12,500	3,000	18,000	120,000	170,000	265,000	118,500
2014	210,000	52,000	17,500	5,500	17,500	12,000	2,500	17,500	115,000	170,000	260,000	117,000
2013	205,000	51,000	17,500	5,500	17,500	12,000	2,500	17,500	115,000	165,000	255,000	113,700
2012	200,000	50,000	17,000	5,500	17,000	11,500	2,500	17,000	115,000	165,000	250,000	110,100
2011	195,000	49,000	16,500	5,500	16,500	11,500	2,500	16,500	110,000	160,000	245,000	106,800
2010	195,000	49,000	16,500	5,500	16,500	11,500	2,500	16,500	110,000	160,000	245,000	106,800