

| Calendar Year | DB<br>415(b)(1)(A) | DC<br>415(c)(1)(A) | Maximum Deferral   |                  |               |               |                  |               | Highly Compensated Definition Limits Under IRC 414(q) |            |            | Annual Comp Limit<br>401(a)(17), 404(l), 408(k)(3)(C) | Taxable Wage Base | Key/Officer Limit | Excess Distribution Threshold |
|---------------|--------------------|--------------------|--------------------|------------------|---------------|---------------|------------------|---------------|---|------------|------------|---|-------------------|-------------------|-------------------------------|
|               |                    |                    | 401(k) & 402(g)(1) | Over 50 Catch-up | 403(b)        | SIMPLE        | Over 50 Catch-up | 457           | (1)(B)  | (1)(C)     | (1)(D)     |   |                   |                   |                               |
| <b>2024</b>   | <b>275,000</b>     | <b>69,000</b>      | <b>23,000</b>      | <b>7,500</b>     | <b>23,000</b> | <b>16,000</b> | <b>3,500</b>     | <b>23,000</b> | <b>155,000</b>  | <b>N/A</b> | <b>N/A</b> | <b>345,000</b>  | <b>168,600</b>    | <b>220,000</b>    | <b>N/A</b>                    |
| 2023          | 265,000            | 66,000             | 22,500             | 7,500            | 22,500        | 15,500        | 3,500            | 22,500        | 150,000   | N/A        | N/A        | 330,000   | 160,200           | 215,000           | N/A                           |
| 2022          | 245,000            | 61,000             | 20,500             | 6,500            | 20,500        | 14,000        | 3,000            | 20,500        | 135,000   | N/A        | N/A        | 305,000   | 147,000           | 200,000           | N/A                           |
| 2021          | 230,000            | 58,000             | 19,500             | 6,500            | 19,500        | 13,500        | 3,000            | 19,500        | 130,000   | N/A        | N/A        | 290,000   | 142,800           | 185,000           | N/A                           |
| 2020          | 230,000            | 57,000             | 19,500             | 6,500            | 19,500        | 13,500        | 3,000            | 19,500        | 130,000   | N/A        | N/A        | 285,000   | 137,700           | 185,000           | N/A                           |
| 2019          | 225,000            | 56,000             | 19,000             | 6,000            | 19,000        | 13,000        | 3,000            | 19,000        | 125,000   | N/A        | N/A        | 280,000   | 132,900           | 180,000           | N/A                           |
| 2018          | 220,000            | 55,000             | 18,500             | 6,000            | 18,500        | 12,500        | 3,000            | 18,500        | 120,000   | N/A        | N/A        | 275,000   | 128,400**         | 175,000           | N/A                           |
| 2017          | 215,000            | 54,000             | 18,000             | 6,000            | 18,000        | 12,500        | 3,000            | 18,000        | 120,000   | N/A        | N/A        | 270,000   | 127,200           | 175,000           | N/A                           |
| 2016          | 210,000            | 53,000             | 18,000             | 6,000            | 18,000        | 12,500        | 3,000            | 18,000        | 120,000   | N/A        | N/A        | 265,000   | 118,500           | 170,000           | N/A                           |
| 2015          | 210,000            | 53,000             | 18,000             | 6,000            | 18,000        | 12,500        | 3,000            | 18,000        | 120,000   | N/A        | N/A        | 265,000   | 118,500           | 170,000           | N/A                           |
| 2014          | 210,000            | 52,000             | 17,500             | 5,500            | 17,500        | 12,000        | 2,500            | 17,500        | 115,000   | N/A        | N/A        | 260,000   | 117,000           | 170,000           | N/A                           |
| 2013          | 205,000            | 51,000             | 17,500             | 5,500            | 17,500        | 12,000        | 2,500            | 17,500        | 115,000   | N/A        | N/A        | 255,000   | 113,700           | 165,000           | N/A                           |
| 2012          | 200,000            | 50,000             | 17,000             | 5,500            | 17,000        | 11,500        | 2,500            | 17,000        | 115,000   | N/A        | N/A        | 250,000   | 110,100           | 165,000           | N/A                           |
| 2011          | 195,000            | 49,000             | 16,500             | 5,500            | 16,500        | 11,500        | 2,500            | 16,500        | 110,000   | N/A        | N/A        | 245,000   | 106,800           | 155,000           | N/A                           |
| 2010          | 195,000            | 49,000             | 16,500             | 5,500            | 16,500        | 11,500        | 2,500            | 16,500        | 110,000   | N/A        | N/A        | 245,000   | 106,800           | 155,000           | N/A                           |
| 2009          | 195,000            | 49,000             | 16,500             | 5,500            | 16,500        | 11,500        | 2,500            | 16,500        | 110,000   | N/A        | N/A        | 245,000   | 106,800           | 160,000           | N/A                           |
| 2008          | 185,000            | 46,000             | 15,500             | 5,000            | 15,500        | 10,500        | 2,500            | 15,500        | 105,000   | N/A        | N/A        | 230,000   | 102,000           | 150,000           | N/A                           |
| 2007          | 180,000            | 45,000             | 15,500             | 5,000            | 15,500        | 10,500        | 2,500            | 15,500        | 100,000   | N/A        | N/A        | 225,000   | 97,500            | 145,000           | N/A                           |
| 2006          | 175,000            | 44,000             | 15,000             | 5,000            | 15,000        | 10,000        | 2,500            | 15,000        | 100,000   | N/A        | N/A        | 220,000   | 94,200            | 140,000           | N/A                           |
| 2005          | 170,000            | 42,000             | 14,000             | 4,000            | 14,000        | 10,000        | 2,000            | 14,000        | 95,000  | N/A        | N/A        | 210,000   | 90,000            | 135,000           | N/A                           |
| 2004          | 165,000            | 41,000             | 13,000             | 3,000            | 13,000        | 9,000         | 1,500            | 13,000        | 90,000  | N/A        | N/A        | 205,000   | 87,900            | 130,000           | N/A                           |
| 2003          | 160,000            | 40,000             | 12,000             | 2,000            | 12,000        | 8,000         | 1,000            | 12,000        | 90,000  | N/A        | N/A        | 200,000   | 87,000            | 130,000           | N/A                           |
| 2002          | 160,000            | 40,000*            | 11,000             | 1,000            | 11,000        | 7,000         | 500              | 11,000        | 90,000  | N/A        | N/A        | 200,000   | 84,900            | 130,000           | N/A                           |
| 2001          | 140,000            | 35,000             | 10,500             | N/A              | 10,500        | 6,500         | N/A              | 8,500         | 85,000  | N/A        | N/A        | 170,000   | 80,400            | N/A               | N/A                           |
| 2000          | 135,000            | 30,000             | 10,500             |                  | 10,500        | 6,000         |                  | 8,000         | 85,000  | N/A        | N/A        | 170,000   | 76,200            |                   | N/A                           |
| 1999          | 130,000            | 30,000             | 10,000             |                  | 10,000        | 6,000         |                  | 8,000         | 80,000  | N/A        | N/A        | 160,000   | 72,600            |                   | N/A                           |
| 1998          | 130,000            | 30,000             | 10,000             |                  | 10,000        | 6,000         |                  | 8,000         | 80,000  | N/A        | N/A        | 160,000   | 68,400            |                   | N/A                           |
| 1997          | 125,000            | 30,000             | 9,500              |                  | 9,500         | 6,000         |                  | 7,500         | 80,000  | N/A        | N/A        | 160,000   | 65,400            |                   | 160,000                       |
| 1996          | 120,000            | 30,000             | 9,500              |                  | 9,500         | N/A           |                  | 7,500         | 100,000   | 66,000     | 60,000     | 150,000   | 62,700            |                   | 155,000                       |
| 1995          | 120,000            | 30,000             | 9,240              |                  | 9,500         | N/A           |                  | 7,500         | 100,000   | 66,000     | 60,000     | 150,000   | 61,200            |                   | 150,000                       |
| 1994          | 118,800            | 30,000             | 9,240              |                  | 9,500         | N/A           |                  | 7,500         | 99,000  | 66,000     | 59,400     | 150,000   | 60,600            |                   | 148,500                       |
| 1993          | 115,641            | 30,000             | 8,994              |                  | 9,500         | N/A           |                  | 7,500         | 96,368  | 64,245     | 57,820     | 235,840   | 57,600            |                   | 144,551                       |
| 1992          | 112,221            | 30,000             | 8,728              |                  | 9,500         | N/A           |                  | 7,500         | 93,518  | 62,345     | 56,110     | 228,860   | 55,500            |                   | 140,276                       |
| 1991          | 108,963            | 30,000             | 8,475              |                  | 9,500         | N/A           |                  | 7,500         | 90,803  | 60,535     | 54,482     | 222,220   | 53,400            |                   | 136,204                       |
| 1990          | 102,582            | 30,000             | 7,979              |                  | 9,500         | N/A           |                  | 7,500         | 85,485  | 56,990     | 51,291     | 209,200   | 51,300            |                   | 128,228                       |
| 1989          | 98,064             | 30,000             | 7,627              |                  | 9,500         | N/A           |                  | 7,500         | 81,720  | 54,480     | 49,032     | 200,000   | 48,000            |                   | 122,580                       |
| 1988          | 94,023             | 30,000             | 7,313              |                  |               | N/A           |                  | 7,500         | 78,353  | 52,235     | 47,012     |   | 45,000            |                   | 117,529                       |
| 1987          | 90,000             | 30,000             | 7,000              |                  |               | N/A           |                  | 7,500         | 75,000  | 50,000     | 45,000     |   | 43,800            |                   | 112,500                       |

**Notes:**

\* The 415(c)(1)(a) limit remains \$35,000 for plan years that begin in 2001 and having limitation years ending in 2002.

\*\* The SSA issued a revised 2018 TWB in Press Release #11-2017-1 issued on 11/27/2017

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