



Table of Various Limits and Thresholds

	2021	2022	2023	2024
<u>COMPENSATION LIMIT</u> <i>(plan year beginning)</i>	290,000	305,000	330,000	345,000
<u>DC ANNUAL ADDITION LIMIT</u> <i>(plan year ending)</i>	58,000	61,000	66,000	69,000
<u>401(k) DEFERRAL LIMIT</u> <i>(calendar, not plan year)</i>	19,500	20,500	22,500	23,000
<u>CATCH-UP DEFERRAL LIMIT</u> <i>(calendar, not plan year)</i>	6,500	6,500	7,500	7,500
<u>DB BENEFIT LIMIT</u> <i>(plan year beginning)</i>	230,000	245,000	265,000	275,000
<u>HIGHLY COMPENSATED EMPLOYEE</u> <i>Employee is considered HCE of owner in current or prior year. Compensation definition based on prior plan year</i>				
1) Over 5% owner				
2) Any employee (may limit to top 20%)	130,000	135,000	150,000	155,000
3) Spouse or linear relation				
<u>KEY EMPLOYEE</u> <i>Employee is considered key if meets definition in current year</i>				
1) Over 5% owner				
2) Over 1% owner	150,000	150,000	150,000	155,000
3) Officer (count at least 1)	185,000	200,000	215,000	220,000
4) Spouse or linear relation				
<u>TAXABLE WAGE BASE</u>	142,800	147,000	160,200	168,600