



Plan Limits 2025

Employee Benefit Plan Limits	2024	2025
401(k) Deferral	\$ 23,000	\$ 23,500
Catch-Up Contribution	7,500	7,500
Catch-Up Contribution Age 60-63	N/A	11,250
Maximum Annual Contribution	69,000	70,000
Maximum Annual Defined Benefit	275,000	280,000
Maximum Compensation	345,000	350,000
Highly Compensated Employee	155,000	160,000
Taxable Wage Base	168,600	176,100
SIMPLE Deferral	16,000	16,500
SIMPLE Catch-Up	3,500	3,500
IRA	7,000	7,000
IRA Catch-Up	1,000	1,000