



	2022	2023	2024
IRA CONTRIBUTION LIMIT	\$6,000	\$6,500	\$7,000
IRA CATCH-UP CONTRIBUTIONS	\$1,000	\$1,000	\$1,000
IRA AGI DEDUCTION PHASE-OUT STARTING AT			
JOINT RETURN	\$109,000	\$116,000	\$123,000
SINGLE OR HEAD OF HOUSEHOLD	\$68,000	\$73,000	\$77,000
SEP			
SEP MINIMUM COMPENSATION	\$650	\$750	\$750
SEP MAXIMUM CONTRIBUTION	\$61,000	\$66,000	\$69,000
SEP MAXIMUM COMPENSATION	\$305,000	\$330,000	\$345,000
SIMPLE Plans			
SIMPLE MAXIMUM CONTRIBUTIONS	\$14,000	\$15,500	\$16,000
CATCH-UP CONTRIBUTIONS	\$3,000	\$3,500	\$3,500
401(K), 403(B), PROFIT-SHARING PLANS, ETC.			
ANNUAL COMPENSATION	\$305,000	\$330,000	\$345,000
ELECTIVE DEFERRALS	\$20,500	\$22,500	\$23,000
CATCH-UP CONTRIBUTIONS	\$6,500	\$7,500	\$7,500
DEFINED CONTRIBUTION LIMITS	\$61,000	\$66,000	\$69,000
ESOP LIMITS	\$1,230,000 \$245,000	\$1,330,000 \$265,000	\$1,380,000 \$275,000
OTHER			
HCE THRESHOLD	\$135,000	\$150,000	\$155,000
DEFINED BENEFIT LIMITS	\$245,000	\$265,000	\$275,000
KEY EMPLOYEE	\$200,000	\$215,000	\$220,000
457 ELECTIVE DEFERRALS	\$20,500	\$22,500	\$23,000
CONTROL EMPLOYEE (board member or officer)	\$120,000	\$130,000	\$135,000
CONTROL EMPLOYEE (compensation-based)	\$245,000	\$265,000	\$275,000
TAXABLE WAGE BASES	147,000	\$160,200	\$168,600