



2025 Retirement Plan Limits

	IRC Reference	2025	2024	2023
401(k), 403(b),457 Deferral Limit	402(g), 457(e)(15)	\$23,500	\$23,000	\$22,500
Catch-up Contribution Limit (Super Catch-up)	414(v)(2)(B)(i) 414(v)(2)(E)(i)	\$7,500 (\$11,250)	\$7,500	\$7,500
Defined Contribution Dollar Limit	415(c)(1)(A)	\$70,000	\$69,000	\$66,000
Defined Benefit Dollar Limit	415(b)(1)(A)	\$280,000	\$275,000	\$265,000
Compensation Limit	401(a)(17);404(l)	\$350,000	\$345,000	\$330,000
Highly Compensated Employee Income Limit	414(q)(1)(B)	\$160,000	\$155,000	\$150,000
Key Employee Officer	416(i)(1)(A)(i)	\$230,000	\$220,000	\$215,000
Social Security Taxable Wage Base		\$176,100	\$168,600	\$160,200