

Retirement / Pension Plan Limitations (www.PPC-TPA.com)

Type of Limitation	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Elective Deferrals (401k, 457b and 403b)	19,500	19,500	19,000	18,500	18,000	18,000	18,000	17,500	17,500	17,000	16,500	16,500	16,500
+ Catch-Up if over Age 50	6,500	6,500	6,000	6,000	6,000	6,000	6,000	5,500	5,500	5,500	5,500	5,500	5,500
Annual DC Contribution Limit (under age 50 + catch-up)	58,000 +6,500	57,000 +6,500	56,000 +6,000	55,000 +6,000	54,000 +6,000	53,000 +6,000	53,000 +6,000	52,000 +5,500	51,000 +5,500	50,000 +5,500	49,000 +5,500	49,000 +5,500	49,000 +5,500
Annual DB Contribution Limit	230,000	230,000	225,000	220,000	215,000	210,000	210,000	210,000	205,000	200,000	195,000	195,000	195,000
Annual Compensation Limit	290,000	285,000	280,000	275,000	270,000	265,000	265,000	260,000	255,000	250,000	245,000	245,000	245,000
Highly Compensated (Lookback year Calculation)	130,000	130,000	125,000	120,000	120,000	120,000	120,000	115,000	115,000	115,000	110,000	110,000	110,000
Top-Heavy Plan Key Employee Comp	185,000	185,000	180,000	175,000	175,000	170,000	170,000	170,000	165,000	160,000	160,000	160,000	160,000
SEP Contribution Levels (the lesser of...) entity type	58,000 or 25%	57,000 or 25%	56,000 or 25%	55,000 or 25%	54,000 or 25%	53,000 or 25%	53,000 or 25%	52,000 or 25%	51,000 or 25%	50,000 or 25%	49,000 or 25%	49,000 or 25%	49,000 or 25%
Simple	13,500	13,500	13,000	12,500	12,500	12,500	12,500	12,000	12,000	11,500	11,500	11,500	11,500
+ Catch-Up if over Age 50	3,000	3,000	3,000	3,000	3,000	3,000	3,000	2,500	2,500	2,500	2,500	2,500	2,500
IRA Contribution Limits	6,000	6,000	6,000	5,500	5,500	5,500	5,500	5,500	5,500	5,000	5,000	5,000	5,000
+ Catch-Up if over Age 50	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Income Subject to Social Security	142,800	137,700	132,900	128,400	127,200	118,500	118,500	117,000	113,700	110,100	106,800	106,800	106,800