

QUALIFIED PLAN LIMITS, AS ADJUSTED 1994-2026



Year	401(a)(17) Comp. Limit	402(g) Deferral Limit	414(v) Catch-Up Limit	414(q) HCE Comp. Threshold	415(b) DB Limit	415(c) DC Annual Additions Limit	416(i) Key Employee Compensation Threshold	409(e)(1)(C)(ii) ESOP Distribution Period	Social Security Taxable Wage Base
2026	\$360,000	\$24,500	\$8,000*	\$160,000	\$290,000	\$72,000	\$235,000	\$290,000/\$1,455,000	\$184,500
2025	350,000	23,500	7,500*	160,000	280,000	70,000	230,000	280,000/1,415,000	176,100
2024	345,000	23,000	7,500	155,000	275,000	69,000	220,000	275,000/1,380,000	168,600
2023	330,000	22,500	7,500	150,000	265,000	66,000	215,000	265,000/1,330,000	160,200
2022	305,000	20,500	6,500	135,000	245,000	61,000	200,000	245,000/1,230,000	147,000
2021	290,000	19,500	6,500	130,000	230,000	58,000	185,000	230,000/1,165,000	142,800
2020	285,000	19,500	6,500	130,000	230,000	57,000	185,000	230,000/1,150,000	137,700
2019	280,000	19,000	6,000	125,000	225,000	56,000	180,000	225,000/1,130,000	132,900
2018	275,000	18,500	6,000	120,000	220,000	55,000	175,000	220,000/1,105,000	128,400
2017	270,000	18,000	6,000	120,000	215,000	54,000	175,000	215,000 / 1,080,000	127,200
2016	265,000	18,000	6,000	120,000	210,000	53,000	170,000	210,000 / 1,070,000	118,500
2015	265,000	18,000	6,000	120,000	210,000	53,000	170,000	210,000 / 1,070,000	118,500
2014	260,000	17,500	5,500	115,000	210,000	52,000	170,000	210,000 / 1,050,000	117,000
2013	255,000	17,500	5,500	115,000	205,000	51,000	165,000	205,000 / 1,035,000	113,700
2012	250,000	17,000	5,500	115,000	200,000	50,000	165,000	200,000 / 1,015,000	110,100
2011	245,000	16,500	5,500	110,000	195,000	49,000	160,000	195,000 / 985,000	106,800
2010	245,000	16,500	5,500	110,000	195,000	49,000	160,000	195,000 / 985,000	106,800
2009	245,000	16,500	5,500	110,000	195,000	49,000	160,000	195,000 / 985,000	106,800
2008	230,000	15,500	5,000	105,000	185,000	46,000	150,000	185,000 / 935,000	102,000
2007	225,000	15,500	5,000	100,000	180,000	45,000	145,000	180,000 / 915,000	97,500
2006	220,000	15,000	5,000	100,000	175,000	44,000	140,000	175,000 / 885,000	94,200
2005	210,000	14,000	4,000	95,000	170,000	42,000	135,000	170,000 / 850,000	90,000
2004	205,000	13,000	3,000	90,000	165,000	41,000	130,000	165,000 / 830,000	87,900
2003	200,000	12,000	2,000	90,000	160,000	40,000	130,000	160,000 / 810,000	87,000
2002	200,000	11,000	1,000	90,000	160,000	40,000	130,000	160,000 / 800,000	84,900
2001	170,000	10,500	n/a	85,000	140,000	35,000	n/a	155,000 / 780,000	80,400
2000	170,000	10,500	n/a	85,000	135,000	30,000	n/a	150,000 / 750,000	76,200
1999	160,000	10,000	n/a	80,000	130,000	30,000	n/a	145,000 / 725,000	72,600
1998	160,000	10,000	n/a	80,000	130,000	30,000	n/a	145,000 / 710,000	68,400
1997	160,000	9,500	n/a	80,000	125,000	30,000	n/a	140,000 / 710,000	65,400
1996	150,000	9,500	n/a	100,000	120,000	30,000	n/a	135,000 / 690,000	62,700
1995	150,000	9,240	n/a	100,000	120,000	30,000	n/a	132,000 / 670,000	61,200
1994	150,000	9,240	n/a	99,000	118,800	30,000	n/a	132,000 / 660,000	60,600

* If plan adopts, the SECURE 2.0 increased catch-up limit for ages 60-63 is \$11,250 for 2025 and 2026