

IRS Dollar Limits (2017 – 2025)

	2025	2024	2023	2022	2021	2020	2019	2018	2017
401(k)/403(b)/457(b) –									
Salary Deferrals	\$23,500	\$23,000	\$22,500	\$20,500	\$19,500	\$19,500	\$19,000	\$18,500	\$18,000
Catch-Up Contributions (age 50 or older)	\$7,500	\$7,500	\$7,500	\$6,500	\$6,500	\$6,500	\$6,000	\$6,000	\$6,000
Catch-Up Contributions (age 60-63)	\$11,250	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Annual Compensation	\$350,000	\$345,000	\$330,000	\$305,000	\$290,000	\$285,000	\$280,000	\$275,000	\$270,000
Defined Contribution Plans – Maximum Annual Additions <i>(If less, 100% of compensation)</i>	\$70,000	\$69,000	\$66,000	\$61,000	\$58,000	\$57,000	\$56,000	\$55,000	\$54,000
Defined Benefit Plans – Maximum Annual Benefits <i>(If less, 100% of highest 3-year average compensation)</i>	\$280,000	\$275,000	\$265,000	\$245,000	\$230,000	\$230,000	\$225,000	\$220,000	\$215,000
Highly Compensated Employee Threshold	\$160,000	\$155,000	\$150,000	\$135,000	\$130,000	\$130,000	\$125,000	\$120,000	\$120,000
IRA/Roth IRA – <i>(If less, 100% of earned income)</i>									
Annual Contributions	\$7,000	\$7,000	\$6,500	\$6,000	\$6,000	\$6,000	\$6,000	\$5,500	\$5,500
Catch-Up Contributions (age 50 or older)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Social Security Wage Base	\$176,000	\$168,600	\$160,200	\$147,000	\$142,800	\$137,700	\$132,900	\$128,400	\$127,200

IRS Dollar Limits (2017 – 2025)