

Cost-of-Living Adjustments for Retirement Items

Code Section	2022	2021	2020	2019	2018
401(a)(17)/ 404(l) Annual Compensation	305,000	290,000	285,000	280,000	275,000
402(g)(1) Elective Deferrals	20,500	19,500	19,500	19,000	18,500
408(k)(2)(C) SEP Minimum Compensation	650	650	600	600	600
408(k)(3)(C) SEP Maximum Compensation	305,000	290,000	285,000	280,000	275,000
408(p)(2)(E) SIMPLE Maximum Contributions	14,000	13,500	13,500	13,000	12,500
409(o)(1)(C) ESOP Limits	1,230,000	1,165,000	1,150,000	1,130,000	1,105,000
	245,000	230,000	230,000	225,000	220,000
414(q)(1)(B) HCE threshold	135,000	130,000	130,000	125,000	120,000
414(q)(1)(C)	---	---	---	---	---
414(v)(2)(B)(i) Catch-up Contribution	6,500	6,500	6,500	6,000	6,000
414(v)(2)(B)(ii) Catch-up Contribution	3,000	3,000	3,000	3,000	3,000
415(b)(1)(A) DB Limits	245,000	230,000	230,000	225,000	220,000
415(b)(2)(G) DB Limits	---	---	---	---	---
415(c)(1)(A) DC Limits	61,000	58,000	57,000	56,000	55,000
416(i)(1)(A)(i) Key EE	200,000	185,000	185,000	180,000	175,000
457(e)(15) Deferral Limit	20,500	19,500	19,500	19,000	18,500
4980A(c)(1) Excess Distributions	---	---	---	---	---
1.61-21(f)(5)(i) Control EE	120,000	115,000	115,000	110,000	110,000
1.61-21(f)(5)(iii) Control EE	245,000	235,000	230,000	225,000	220,000
219(b)(5)(A) IRA Contribution Limit	6,000	6,000	6,000	6,000	5,500
219(b)(5)(B) IRA Catch-Up Contributions	1,000	1,000	1,000	1,000	1,000
OASDI Taxable Wage Base	147,000	142,800	137,700	132,900	128,400